

July 6th, 1931.

The Board of Supervisors met this day as a Board of Equalization, in their meeting room, in the Court House, in the City of Woodland, California.

All members present: Chairman Russell presiding.

B.F. Millhouse, Assessor of Yolo County having delivered to the Clerk of the Board of Supervisors the Assessment Books, Map Books and Statements of Yolo County for the year 1931-1932, and this being the time fixed by law for the equalization of assessments of Yolo County, Supervisor Edson moved the adoption of the following resolution.

BE IT RESOLVED by the Board of Supervisors of Yolo County, sitting as a Board of Equalization, that the following rules be adopted.

In giving notice to any person, firm or corporation, of any proposed raise in their assessment, notice of intention of the Board to increase the assessment of any person, firm or corporation, shall be given by the Clerk of the Board by depositing in the United States Post Office in the City of Woodland, California, a circular letter addressed to the last known place of residence or address of said person, firm or corporation, or President or Secretary of said firm or corporation, with the postage prepaid. Said notice shall contain a direction that the owner of said property shall appear before the Board within five days of the time of said notice and show cause why said assessment should not be raised.

Supervisor Scarlett seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Edson, Gladney, Scarlett, Marty, Russell. Noes: None. Absent: None.

Notice of meetings.

Supervisor Edson moved that the Board meet as a Board of Equalization on July 9th, 10th, 13th and 14th, at 10 o'clock A.M. of each of said days, to equalize assessments.

Supervisor Scarlett seconded the motion, and on roll call the motion was declared carried and so ordered.

Ayes: Edson, Gladney, Scarlett, Marty, Russell. Noes: None. Absent: None.

No further business coming before the Board, the Board adjourned to July 9th, 1931, at 10 o'clock A.M.

July 9th, 1931.

The Board of Supervisors met this day as a Board of Equalization, in their meeting room, in the Court House, in the City of Woodland, California, pursuant to adjournment of July 6th, 1931.

All members present except Gladney and Marty. Chairman Russell presiding.

The Board proceeded with the examination of the Assessment Rolls, etc., and the hour of five o'clock having arrived, the Board adjourned to July 10th, 1931, at 10 o'clock A.M.

July 10th, 1931.

The Board of Supervisors met this day as a Board of Equalization, in their meeting room, in the Court House, in the City of Woodland, California, pursuant to adjournment of July 9th, 1931.

All members present except Edson and Marty. Chairman Russell presiding.

The Board proceeded with the examination of the Rolls, etc., and the hour of five o'clock having arrived, the Board adjourned to July 13th, 1931, at 10 o'clock A.M.

July 13th, 1931.

The Board of Supervisors met this day as a Board of Equalization, in their meeting room, in the Court House, in the City of Woodland, California, pursuant to adjournment of July 10th, 1931.

All members present except Russell and Scarlett.

On motion by Scarlett, seconded by Gladney, all members present voting in favor thereof, it is ordered that Supervisor F.B. Edson be and act as Chairman Pro Tem.

The Board proceeded with the examination of the Rolls, etc.,

Supervisor Scarlett came in at 2 o'clock P.M.

The hour of five o'clock having arrived, the Board adjourned to July 14th, 1931, at 10 o'clock A.M.

July 14th, 1931.

The Board of Supervisors met this day as a Board of Equalization, in their meeting room, in the Court House, in the City of Woodland, California, pursuant to adjournment of July 13th, 1931.

All members present except Russell.

On motion by Supervisor Scarlett, seconded by Supervisor Edson, all members present voting in favor thereof, it is ordered that Supervisor S. Gladney be and act as Chairman Pro Tem.

The Board proceeded with the examination of the Rolls, etc., and no application for reduction of assessment having been filed with the Board, and it appearing that there are no assessments that should be raised, the Board approved the rolls, and at 5 o'clock P.M. the Board adjourned.

Attest:

H. R. Saunders
Clerk of the Board.

W. C. Edson
Chairman of the Board.

July 5th, 1932.

The Board of Supervisors met this day at 10 o'clock A.M. as a Board of Equalization, in their meeting room, in the Court House, in the City of Woodland, California.

The State Board of Equalization having granted the County Assessor an extension of time of 20 days in which to complete the Assessment Rolls, Supervisor Edson moved that the Board adjourn to July 13th, 1932, at 10 o'clock A.M., as a Board of Equalization.

Supervisor Scarlett seconded the motion, and on roll call the motion was declared carried, and so ordered.

Ayes: Edson, Gladney, Scarlett, Marty, Russell. Noes: None. Absent: None.

July 13th, 1932.

The Board of Supervisors met this day in their meeting room, in the Court House, in the City of Woodland, California, as a Board of Equalization, pursuant to adjournment of July 5, 1932.

All members present except Marty. Chairman Russell presiding.

B.F. Hillhouse, Assessor of Yolo County, having delivered to the Clerk of the Board of Supervisors the Assessment Books, Map Books and Statements of Yolo County for the year 1932-1933, Supervisor Edson moved the adoption of the following resolution and order.

BE IT RESOLVED by the Board of Supervisors of Yolo County sitting as a Board of Equalization, that the following rules be adopted:

In giving notice to any person, firm or corporation, of any proposed raise in their assessment, notice of intention of the Board to increase the assessment of any person, firm or corporation, shall be given by the Clerk of the Board by depositing in the United States Post-office, in the City of Woodland, California, a circular letter addressed to the last known place of residence or address of said person, firm or corporation, or President or Secretary of said firm or corporation, with the postage prepaid. Said notice shall contain a direction that the owner of said property shall appear before the Board within five days of the time of said notice and show cause why said assessment should not be raised.

Supervisor Scarlett seconded the motion, and on roll call the motion was declared carried, and so ordered.

Ayes: Edson, Gladney, Scarlett, Russell. Noes: None. Absent: Marty.

Order: setting time for hearing of objections.

Supervisor Edson moved that the Board of Equalization meet on July 19th, 1932, at 9 o'clock A.M., and on July 22nd and July 27th, 1932, at 10 o'clock A.M., on said days for the purpose of equalizing assessments.

Supervisor Scarlett seconded the motion, and on roll call the motion was declared carried, and so ordered.

Ayes: Edson, Gladney, Scarlett, Russell. Noes: None. Absent: Marty.

No further business coming before the Board, the Board adjourned to July 19th, 1932, at 9 o'clock A.M.

July 19th, 1932.

The Board of Supervisors met this day as a Board of Equalization, in their meeting room, in the Court House, in the City of Woodland, California, pursuant to adjournment of July 13th, 1932.

All members present except Marty: Chairman Russell presiding.

Application for reduction of Assessment.

An application for reduction of assessment was filed by Florence Merritt Gardner, and the matter was ordered set for hearing on July 27th, 1932, at 10 o'clock A.M.

Board adjourned to July 22nd, 1932, at 10 o'clock A.M. as a Board of Equalization.

July 22nd, 1932.

The Board of Supervisors met this day as a Board of Equalization, in their meeting room, in the Court House, in the City of Woodland, California, pursuant to adjournment of July 19th 1932.

All members present except Marty & Russell.

Chairman Pro Tem.

Supervisor Edson moved that Supervisor C.O. Scarlett be and act as Chairman Pro Tem.

Supervisor Gladney seconded the motion and on roll call the motion was declared carried, and so ordered.

Ayes: Edson, Gladney, Scarlett. Noes: None. Absent: Marty and Russell.

The Board proceeded with the examination of the Rolls, etc., and no further business coming before the Board, the Board adjourned as a Board of Equalization, to July 27th, 1932, at 10 o'clock A.M.

JULY 27th, 1932.

The Board of Supervisors met this day as a Board of Equalization, in their meeting room, in the Court House, in the City of Woodland, California, pursuant to adjournment of July 22nd 1932.

All members present: Chairman Russell presiding.

Applications for Reduction of Assessments.

The following applications for reduction of assessments were filed with the Board.

Adolph C. Hermle, John Schaupp, William H. Boyce, J.G. Mast, W.F. Stephens, et al., Martin Marty, et al., H.D. Porter, Florence Merritt Gardner, Day Investment Co., Sidney P. & Nellie Jull, A.G. Anderson, and William Keehn.

W.F. Stephens was sworn and testified on application of W.F. & F.W. Stephens, and the matter continued to this P.M., at 2 o'clock.

W.H. Boyce was sworn and testified on application of W.H. Boyce, and matter was continued to this P.M., at 2 o'clock.

Chas. C. Gardner was sworn and testified on application of Florence Merritt Gardner, and the matter was continued to this P.M., at 2 o'clock.

W.D. McCoy was sworn and testified on application of Day Investment Co., and the matter was continued to this P.M., at 2 o'clock.

Adolph C. Hermle was sworn and testified on application of Adolph C. Hermle, and the matter was continued to this P.M., at 2 o'clock.

Chas. G. Riter was sworn and testified on application of Chas. G. Riter, and after consideration, Supervisor Edson moved that the application be denied. Supervisor Marty seconded the motion and on roll call the motion was declared carried, and so ordered.

William Keehn was sworn and testified on application of William Keehn, and the matter was continued to this P.M., at 2 o'clock.

Application of H.D. Porter for reduction of assessment on the Woodland Hotel Property.

A.C. Huston, Sr., was sworn and testified on the application of H.D. Porter for a reduction on the assessment on the Woodland Hotel Property from \$106,000 to \$95,950, and after consideration, Supervisor Scarlett moved the said assessment be reduced to \$100,000, said reduction to be made on the improvements.

Supervisor Edson seconded the motion and on roll call the motion was declared carried, and so ordered.

Ayes: Edson, Gladney, Scarlett, Marty, Russell. Noes: None. Absent: None.

Application of Florence Merritt Gardner,
for reduction of assessment.

Supervisor Scarlett moved that the assessment of Florence Merritt Gardner on the N.E. $\frac{1}{4}$ of Section 34, T. 10 N. R. 2 E., M.D.B. & M., containing 157 acres, be reduced from \$75.00 per acre to \$50.00 per acre.

Supervisor Gladney seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Edson, Gladney, Scarlett, Marty, Russell. Noes: None. Absent: None.

Application of W.F. & F.W. Stephens
for reduction of Assessment.

Supervisor Gladney moved that the assessment on the North 440 acres of a 1320 acre tract of part of R.C. DeC., be reduced from \$40.00 per acre to \$30.00 per acre, the North 200 acres of the middle 440 acre tract be reduced from \$40.00 per acre to \$20.00 per acre, and 210 acres of South 440 and 40 acres of 67 acre tract, be reduced from \$40.00 per acre to \$10.00 per acre.

Supervisor Edson seconded the motion and on roll call the motion was declared carried, and so ordered.

Ayes: Edson, Gladney, Scarlett, Marty, Russell. Noes: None. Absent: None.

Application of A.G. Anderson
for reduction of assessment.

A.G. Proctor was sworn and testified on application of A.G. Anderson for reduction of assessment on the N.W. $\frac{1}{4}$ of N.E. $\frac{1}{4}$ of Section 9, T. 9 N., R. 2 E., M.D.B. & M., and after consideration, Supervisor Edson moved that the assessment of A.G. Anderson on the above described tract of land be reduced from \$60.00 per acre to \$35.00 per acre.

Supervisor Marty seconded the motion and on roll call the motion was declared carried, and so ordered.

Ayes: Edson, Gladney, Scarlett, Marty, Russell. Noes: None. Absent: None.

Application of Martin Marty, et al.,
for reduction of assessment.

A.G. Proctor was sworn and testified on application of Martin Marty, et al., for reduction of assessments, and after consideration, Supervisor Marty moved that the assessments be fixed as follows:

Swamp Land Survey No. 490:

150 acres assessed at \$100.00 per acre, and 5 acres assessed at \$5.00 per acre.

Swamp Land Survey No. 395:

207 acres assessed at \$100.00 per acre, and 5 acres assessed at \$5.00 per acre.

Swamp Land Survey No. 393:

44 acres assessed at \$100.00 per acre, and 1 acre assessed at \$5.00 per acre.

Swamp Land Survey No. 1047:

5 acres assessed at \$5.00 per acre.

Supervisor Scarlett seconded the motion, and on roll call the motion was declared carried, and so ordered.

Ayes: Edson, Gladney, Scarlett, Marty, Russell. Noes: None. Absent: None.

Application of W.D. McCoy for reduction of
assessment of Day Investment Company.

Supervisor Scarlett moved that the assessment on the Hotel Del Mar be reduced from \$23,000 to \$21,000.

Supervisor Gladney seconded the motion, and on roll call the motion was declared carried, and so ordered.

Ayes: Edson, Gladney, Scarlett, Marty, Russell. Noes: None. Absent: None.

Application of W.H. Boyce for reduction of assessment.

Supervisor Scarlett moved that the assessment on the improvements on Lot bounded on North by Harlan, East by Crabbe, et al., South by Arens and West by First Street, be reduced from \$10,000 to \$8,500.

Supervisor Edson seconded the motion, and on roll call the motion was declared carried, and so ordered.

Ayes: Edson, Gladney, Scarlett, Marty, Russell. Noes: None. Absent: None.

Application of William Keehn for reduction of Assessment.

Supervisor Edson moved that the application of William Keehn for reduction of assessment on a Lot on Main Street, Woodland, be denied.

Supervisor Gladney seconded the motion, and on roll call the motion was declared carried, and so ordered.

Ayes: Edson, Gladney, Scarlett, Marty, Russell. Noes: None. Absent: None.

Application of Adolph C. Hermle, for reduction of assessment.

Supervisor Scarlett moved that the assessment on tract bounded North by Beebe, East by County Road, South by Hermle, and West by Willow Oak Park, containing 160 acres, and the assessment on tract bounded North by Hermle, East by County Road, South by Lowlands Subdv., and West by Willow Oak Park, containing 60 acres, be reduced from \$120.00 per acre to \$100.00 per acre.

Supervisor Edson seconded the motion, and on roll call the motion was declared carried, and so ordered.

Ayes: Edson, Gladney, Scarlett, Marty, Russell. Noes: None. Absent: None.

Application of J.G. Mast for reduction of Assessment.

Supervisor Edson moved that the application of J.G. Mast for a reduction of assessment on S.T. 1/4 of Section 35, T. 11 N. R. 1 W., M.D.B. & M., be denied.

Supervisor Gladney seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Edson, Gladney, Scarlett, Marty, Russell. Noes: None. Absent: None.

Application of J.G. Mast for reduction of Assessment.

Supervisor Edson moved that the application of J.G. Mast for reduction of assessment on part of Rancho Canada de Capay, bounded North by Woodland Tract, East by Mast, South by Cache Creek and West by G.W. Gray, be denied.

Supervisor Gladney seconded the motion and on roll call the motion was declared carried, and so ordered.

Ayes: Edson, Gladney, Scarlett, Marty, Russell. Noes: None. Absent: None.

Applications of John Schaupp, for reduction of Assessments.

Supervisor Gladney moved that the applications of John Schaupp for a reduction of assessments on 160 acres in Section 9, Twp. N. R. 1 W., and 160 acres in Section 7, T. 11 N., R. 1 W., and 398 acres in Section 33, T. 11 N., R. 1 W., be denied.

Supervisor Marty seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Edson, Gladney, Scarlett, Marty, Russell. Noes: None. Absent: None.

There being no further business, the Board adjourned.

Attest:

H. R. Saunders
Clerk of the Board.

W. H. Russell

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July 3rd, 1933.

The Board of Supervisors met this day at 10 o'clock A.M. as a Board of Equalization, in their meeting room, in the Court House, in the City of Woodland, California.

All members present except Huff. Chairman Russell presiding.

B.F. Hillhouse, Assessor of Yolo County, having delivered to the Clerk of the Board of Supervisors the Assessment Books, Map Books and Statements of Yolo County, for the year 1933-1934, Supervisor Edson moved the adoption of the following resolution and order.

BE IT RESOLVED by the Board of Supervisors of Yolo County, sitting as a Board of Equalization, that the following rules be adopted.

In giving notice to any person, firm or corporation of any proposed raise in their assessment, notice of the intention of the Board to increase the assessment of any person, firm or corporation, shall be given by the Clerk of the Board by depositing in the United States Post Office, in the City of Woodland, California, a circular letter addressed to the last known place of residence or address of said person, firm or corporation, or President or Secretary of said firm or corporation, with the postage prepaid. Said notice shall contain a direction that the owner of said property shall appear before the Board within three days of the time of said notice and show cause why said assessment should not be raised.

Supervisor Naismith seconded the motion and on roll call the motion was declared carried, and so ordered.

Ayes: Edson, Merkley, Naismith, Russell. Noes: None. Absent: Huff.

Order setting time for hearing objections.

Supervisor Edson moved that the Board of Equalization meet on July 5th, July 10th, July 13th, and July 17th, at 10 o'clock A.M. on said days, for the purpose of equalizing assessments and hearing objections.

Supervisor Merkley seconded the motion, and on roll call the motion was declared carried, and so ordered.

Ayes: Edson, Merkley, Naismith, Russell. Noes: None. Absent: Huff.

Board adjourned to July 5th, 1933, at 10 o'clock A.M.

July 5th, 1933.

The Board of Supervisors met this day as a Board of Equalization, in their meeting room, in the Court House, in the City of Woodland, California, pursuant to adjournment of July, 3rd 1933.

All members present, Chairman Russell presiding.

The Board proceeded with the examination of the Assessments Books, etc., and the hour of five o'clock having arrived, the Board adjourned to July 10th, 1933, at 10 o'clock A.M.

July 10th, 1933.

The Board of Supervisors met this day as a Board of Equalization in their meeting room, in the Court House, in the City of Woodland, California, pursuant to adjournment of July 5th, 1933.

All members present, Chairman Russell presiding.

The Board proceeded with the examination of the Assessment Books, etc., and an application of H.D. Lawhead for a reduction of assessment on the House and Lot on Second Street in the City of Woodland, was received and ordered filed.

The hour of five o'clock having arrived, the Board adjourned to July 13th, 1933, at 10 o'clock A.M.

July 13th, 1933.

The Board of Supervisors met this day as a Board of Equalization, in their meeting room, in the Court House, in the City of Woodland, California, pursuant to adjournment of July 10th, 1933.

All members present except Naismith, Chairman Russell presiding.

APPLICATIONS FOR REDUCTION
OF ASSESSMENTS.

The following applications for reduction of assessments were received and filed.

H.D. Lawhead, on residence in Woodland. Wm. Gould, on Block 34B & 35C Guinda Colony Tract.

The Board proceeded with the examination of the Assessments Books, etc., and no further business coming before the Board, the Board adjourned to July 17th, 1933, at 10 o'clock A.M.

July 17th, 1933.

The Board of Supervisors met this day as a Board of Equalization, in their meeting room, in the Court House, in the City of Woodland, California, pursuant to adjournment of July 13th, 1933.

All members present, Chairman Russell presiding.

The Board proceeded with the examination of the Assessment Books, etc., A.F. Turner, as agent for Ralph J. Cebrian, Phillip I. Manson and A.K. Tichenor, filed an application for a reduction of the assessment on West Sacramento Unit One. Mr. Turner was examined by the Board regarding the application, and after examination Supervisor Merkley moved that the assessment of West Sacramento Unit One be reduced from \$76.100 to \$63.140.

Supervisor Huff seconded the motion, and on roll call the motion was declared carried, and so ordered.

Ayes: Edson, Huff, Merkley, ~~#####~~ Russell. Noes: Naismith. Absent: None.

Application of H.D. Lawhead.

It is ordered that the application of H.D. Lawhead for reduction of assessment on his residence property in the City of Woodland, be and the same is hereby denied.

Application of Wm. Gould.

It is ordered that the application of Wm. Gould for reduction of assessment on Block 34B and 35C, Guinda Colony Tract, be and the same is hereby denied.

No further business coming before the Board, the Board adjourned.

Attest:

H. P. Saunders
Clerk of the Board.

Chairman of the Board.

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July 2nd, 1934.

The Board of Supervisors met this day at 11 o'clock A.M., as a Board of Equalization, in their meeting room, in the Court House, in the City of Woodland, California.

All members present, Chairman Russell presiding.

B.F. Hillhouse, assessor of Yolo County, having delivered to the Board of Supervisors the Assessment Books, Map Books and Statements of Yolo County for the year 1934-35,

Supervisor Huff moved the adoption of the following resolution.

Be it resolved by the Board of Supervisors of Yolo County sitting as a Board of Equalization that the following rules be adopted.

In giving Notice to any person, firm or corporation of any proposed raise in their Assessments, notice of intention of the Board to increase the assessment of any person, firm or corporation, shall be given by the Clerk of the Board by depositing in the U.S. Post Office in the City of Woodland, California, a circular letter addressed to the last known place of residence or address of said person, firm or corporation, or President or Secretary of said firm or corporation, with postage prepaid, said notice shall contain a direction that the owner of said property shall appear before the Board within three days of the time of said notice and show cause why their assessment should not be raised.

Supervisor Naismith seconded the motion and on roll call the motion was declared carried, and so ordered.

Ayes: Edson, Huff, Merkley, Naismith, Russell. Noes: None. Absent: None.

Order fixing time of meetings.

Supervisor Huff moved that the Board of Equalization meet on July 5th, July 10th and July 16th, 1934, at 10 o'clock A.M. on said days for the purpose of equalizing assessments.

Supervisor Merkley seconded the motion and on roll call the motion was declared carried, and so ordered.

Ayes: Edson, Huff, Merkley, Naismith, Russell. Noes: None. Absent: None.

Board adjourned to July 5th, 1934, at 10 o'clock A.M.

July 5th, 1934.

The Board of Supervisors sitting as a Board of Equalization, met this day, in their meeting room, in the Court House, in the City of Woodland, California, pursuant to adjournment of July 2nd, 1934.

All members present except Huff and Naismith, Chairman Russell presiding.

The Board proceeded with the examination of the assessment rolls, and an affidavit for a reduction of assessment on E 30 ft. of S 152 ft. of Lot 6, Block 1, Freemans Woodland, having been filed by L.T. Ware, the further hearing of said application was continued to July 16th, 1934, at 10 o'clock A.M.

Nothing further coming before the Board, the Board adjourned to July 10th, 1934, at 10 A.M.

July 10th, 1934.

The Board of Supervisors met this day as a Board of Equalization, in their meeting room, in the Court House, in the City of Woodland, California, pursuant to adjournment of July 5th 1934.

All members present except Huff and Russell.

On motion, all members present voting in favor thereof, Supervisor Edson was elected Chairman Pro Tem.

The Board proceeded with the examination of the Assessment Rolls, and no further business coming before the Board, the Board adjourned to July 16th, 1934, at 10 o'clock A.M.

July 16th, 1934.

The Board of Supervisors met this day as a Board of Equalization, in their meeting room, in the Court House, in the City of Woodland, California, pursuant to adjournment of July 10th, 1934.

All members present except Supervisor Maismith, Chairman Russell presiding.

Application of Laura Criteser for reduction of Assessment.

Supervisor Huff moved that the application of Laura Criteser for a reduction of the assessment on Tract 1 as shown by map of M.E. Clanton Estate, Sections 5-8 T.9 N. R.2 E., be granted, and said property be assessed for \$6540.00

Supervisor Merkley seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Edson, Huff, Merkley, Russell. Noes: None. Absent: Maismith.

Application of Kate L. Stephens Salisbury for reduction of Assessment.

Supervisor Merkley moved that the application of Kate L. Stephens Salisbury for a reduction of the assessments on part of the Gordon Grant consisting of 400 acres be granted and said 400 acres be assessed for \$9000. And also the South 478 acres of an 878 acre tract of part of the Gordon Grant be assessed for \$11,340.

Supervisor Edson seconded the motion and on roll call the motion was declared carried, and so ordered.

Ayes: Edson, Huff, Merkley, Russell. Noes: None. Absent: Maismith.

Application of J.F. Salisbury for reduction of Assessment.

Supervisor Merkley moved that the application of J.F. Salisbury for a reduction of Assessment on property described in said application, be denied.

Supervisor Edson seconded the motion and on roll call the motion was declared carried, and so ordered.

Ayes: Edson, Huff, Merkley, Russell. Noes: None. Absent: Maismith.

Application of Susan I. Ross for reduction of Assessments.

Supervisor Huff moved that the applications of Susan I. Ross for a reduction of the assessments on the following described property, be granted as follows:

E½ Sec. 15, T.9 N., R.1 E., 318 acres be assessed for \$8,200

W½ Sec. 14, T.9 N., R.1 E., 318 acres, be assessed for \$21,200

That the application for cancellation of the assessment on the house and barn on said property be granted. And that the application for reduction of the assessment on E½ of SW¼ of Sec. 25, T.10 N., R.1 E., be denied.

Supervisor Edson seconded the motion and on roll call the motion was declared carried, and so ordered.

Ayes: Edson, Huff, Merkley, Russell. Noes: None. Absent: Maismith.

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Application of Phebe E. Troop Estate
for reduction of Assessment.

Supervisor Huff moved that the application of Phebe E. Troop Estate for a reduction of the assessment on Lot bounded N. by Main Street, East by Borba, South by an alley, and West by Third Street, in the City of Woodland, be granted as to the building on said lot, and that said building be assessed for \$2000.00.

Supervisor Edson seconded the motion, and on roll call the motion was declared carried, and so ordered.

Ayes: Edson, Huff, Merkley, Russell. Noes: None. Absent: Naismith.

Application of Stephen Bristow
for reduction of Assessment.

Supervisor Edson moved that the application for a reduction of the assessment on East 16 feet of Lot 2 and West $\frac{1}{2}$ of Lot 3, and West 40 feet of Lot 13, Block 2, Knights Landing, be granted and said property be assessed for \$700.00

Supervisor Merkley seconded the motion and on roll call the motion was declared carried, and so ordered.

Ayes: Edson, Huff, Merkley, Russell. Noes: None. Absent: Naismith.

Application of R.R. Pew for
reduction of Assessment.

Supervisor Huff moved that the application of R.R. Pew for a reduction of the assessments on Lots Numbered 1 to 7, inclusive, of Blanchards Addition to the City of Woodland, be denied.

Supervisor Edson seconded the motion and on roll call the motion was declared carried, and so ordered.

Ayes: Edson, Huff, Merkley, Russell. Noes: None. Absent: Naismith.

Application of B.B. Jackson for
reduction of Assessment.

Supervisor Huff moved that the application of B.B. Jackson for a reduction on the following property, to-wit:

SE $\frac{1}{4}$ Sec. 4, T.9 N., R.2 E., 160 acres, and NW $\frac{1}{4}$ Sec. 9, T.9 N., R.2 E., 160 acres, and West 70 acres of NE $\frac{1}{4}$ Sec. 9, T.9 N., R.2 E., 70 acres,

be denied.

Supervisor Merkley seconded the motion and on roll call the motion was declared carried, and so ordered.

Ayes: Edson, Huff, Merkley, Russell. Noes: None. Absent: Naismith.

Application of Roy A. Miller for
reduction of Assessment.

Supervisor Merkley moved that the application of Roy A. Miller for a reduction of the Assessments on SE $\frac{1}{4}$ of SW $\frac{1}{4}$, and E $\frac{1}{2}$ of E $\frac{1}{2}$ of SW $\frac{1}{4}$ of SW $\frac{1}{4}$ of Sec. 16, T.8 - R.1 W., 50 acres, be denied.

Supervisor Edson seconded the motion and on roll call the motion was declared carried, and so ordered.

Ayes: Edson, Huff, Merkley, Russell. Noes: None. Absent: Naismith.

Application of L.T. Ware for
reduction of Assessment.

Supervisor Edson moved that the application of L.T. Ware for a reduction of the assessment on E 30 feet of S 152 feet of Lot 6, Block 1, Freemans Woodland, be denied.

Supervisor Edson seconded the motion and on roll call the motion was declared carried, and so ordered.

No further business coming before the Board, the Board adjourned.

Attest:

G. Saunders
Clerk of the Board.

W. H. Russell
Chairman of the Board.

July 1st, 1935.

The Board of Supervisors met this day at 10 o'clock A.M. as a Board of Equalization, in their meeting room, in the Court House, in the City of Woodland, California.

All members present, Chairman Russell presiding.

Rules.

B.F. Hillhouse having to the Clerk of the Board of Supervisors the Assessment Books, Map Books and Statements of Yolo County for the year 1935-1936, Supervisor Edson moved that the following rules be adopted.

In giving notice to any person, firm or corporation of any proposed raise in their assessment, notice of intention of the Board to increase the assessment of any person, firm or corporation, shall be given by the Clerk of the Board by depositing in the U.S. Post Office in the City of Woodland, California, a circular letter addressed to the last known place of residence or address of said person firm or corporation, or President or Secretary of said firm or corporation, with postage prepaid. Said notice shall contain a direction that the owner of said property shall appear before the Board of Supervisors within five days of the time of said notice and show cause why said assessment should not be raised.

Supervisor Merkley seconded the motion and on roll call the motion was declared carried, and so ordered.

Ayes: Edson, Cummins, Merkley, Naismith, Russell. Noes: None. Absent: None.

Meetings of Board of Equalization.

Supervisor Naismith moved that the Board meet as a Board of Equalization on July 10th, July 12th and July 15th, at 10 o'clock A.M. and the Clerk is directed to publish a notice of said meetings in the Woodland Daily Democrat for 10 days.

Supervisor Edson seconded the motion and on roll call the motion was declared carried, and so ordered.

Ayes: Edson, Cummins, Merkley, Naismith, Russell. Noes: None. Absent: None.

Board adjourned to July 10th, 1935, at 10 o'clock A.M.

July 10th, 1935.

The Board of Supervisors met this day as a Board of Equalization, in their meeting room, in the Court House, in the City of Woodland, California, pursuant to adjournment of July 1, 1935.

All members present, Chairman Russell presiding.

The Board proceeded with the examination of the Assessment Rolls, etc., and at the hour of 5 o'clock P.M., the Board adjourned to July 12th, 1935, at 10 o'clock A.M.

July 12th, 1935.

The Board of Supervisors met this day as a Board of Equalization, in their meeting room, in the Court House, in the City of Woodland, California, pursuant to adjournment of July 10th, 1935.

All members present except Supervisor Russell.

Chairman Pro Tem.

Chairman Russell being absent, on motion, duly seconded, it is ordered that Supervisor Welland Naismith act as Chairman Pro Tem.

The Board proceeded with the examination of the Assessment rolls, etc., and at 5 o'clock P.M., the Board adjourned to July 15th, 1935, at 10 o'clock A.M.

July 15th, 1935.

The Board of Supervisors met this day as a Board of Equalization, in their meeting room, in the in the Court House, in the City of Woodland, California, pursuant to adjournment of July 12th, 1935.

All members present, Chairman Russell presiding.

The Board continued with the examination of the Assessment Rolls, etc., and no further business coming before the Board, at the hour of 5 o'clock P.M., the Board adjourned.

Russell
Chairman of the Board of Supervisors.

Attest:

H. G. Saunders
Clerk of the Board of Supervisors.

July 6th, 1936.

The Board of Supervisors met this day at 10 O'clock A.M., in their meeting room, in the Court House, in the City of Woodland, California, as a Board of Equalization.

All members present, Chairman Russell presiding.

Resolution.

B.F.Hillhouse, Assessor of Yolo County having delivered the Assessment Books, Map Books and Statements of Yolo County for the year 1936-1937, to the Clerk of the Board,

Supervisor Merkley moved that the following rules be adopted.

In giving notice to any person, firm or corporation of any proposed raise in their assessment, notice of the intention of the Board to raise to increase the assessment of any person, firm or corporation shall be given by the Clerk by depositing in the U.S.Postoffice, in the City of Woodland, California, a circular letter addressed to the last known place of residence or address of said person, firm or corporation, or President or Secretary of said firm or corporation, with postage prepaid. Said notice shall contain a direction that the owner of said property shall appear before the Board of Supervisors within five days of the time of said notice and show cause why said assessment should not be raised.

Supervisor Cummins seconded the motion and on roll call the motion was declared carried, and so ordered.

Ayes: Edson, Cummins, Merkley, Waismith, Russell. Noes: None. Absent: None.

Meetings of the Board of Equalization.

Supervisor Merkley moved that the Board of Supervisors meet as a Board of Equalization on July 9th, July 14th and July 16th, 1936, at 10 o'clock A.M., and the Clerk is directed to publish a notice of such meetings in the Woodland Daily Democrat for ten days.

Supervisor Waismith seconded the motion and on roll call the motion was declared carried, and so ordered.

Ayes: Edson, Cummins, Merkley, Waismith, Russell. Noes: None. Absent: None.

No further business coming before the Board, the Board adjourned to July 9th, at 10 o'clock A.M.

July 9th, 1936.

The Board of Supervisors met as a Board of Equalization in their meeting room, pursuant to adjournment of July 6th, 1936.

Present: Cummins & Waismith. Absent: Edson, Merkley, & Russell.

The application of Geo. D.Stephens for reduction of Assessment on Part of Rancho de Capay, bounded North by Woodland Tract, E. by Bardelli, et al., South by Cache Creek, and West by Adams, et al., having been presented to the Board, the same was ordered filed.

Board adjourned to July 14th, 1936, at 10 o'clock A.M.

July 14th, 1936.

The Board of Supervisors met as a Board of Equalization in their meeting room, in the Court House, in the City of Woodland, California, pursuant to adjournment of July, 9th, 1936.

All members present except Edson, Chairman Russell presiding.

The Board continued with the examination of the Assessment Rolls, etc., and the time for adjournment having arrived, and no further business coming before the Board, the Board adjourned to July 16th, 1936, at 10 o'clock A.M.

July 16th, 1936.

The Board of Supervisors met this day as a Board of Equalization, in their meeting room, in the Court House, in the City of Woodland, California, pursuant to adjournment of July 14th, 1936.

All members present except Edson and Russell.

On motion, duly seconded, Supervisor A.R. Merkley was selected to act as Chairman Pro Tem.

The application of J.W. Monroe for a reduction of assessment on Lots 6-7-8-9-10-11-12-13-14-15, 16 to 26, 36 to 45, 70-84-85-100-101, Havens Addition - City of Winters, was filed with the Board and hearing of said application set for 2 o'clock P.M. this day. At the hour of 2 O'clock P.M., the matter was taken up and Supervisor Cummins moved that the assessment on Lots 6-7-8-9-10-11-12-13-14-15, 36 to 45, 70-84-85-100-101, Havens Addition- City of Winters, assessed to J.W. Monroe, be fixed at \$25.00 per lot.

Supervisor Naismith seconded the motion and on roll call the motion was declared carried, and so ordered.

Ayes: Cummins, Naismith and Merkley. Noes: None. Absent: Edson and Russell.

Application of Geo. D. Stephens.

Supervisor Naismith moved that the assessment on Part of Rancho Canada de Capay, bounded North by Woodland Tract, E. by Bardelli, et al., South by Cache Creek, and West by Adams, et al., assessed to Geo. D. Stephens, be fixed at \$25.00 per acre.

Supervisor Cummins seconded the motion and on roll call the motion was declared carried, and so ordered.

Ayes: Cummins, Naismith, Merkley. Noes: None. Absent: Edson and Russell.

No further business coming before the Board, sitting as a Board of Equalization, the Board of Equalization adjourned.

Attest:

H.R. Saunders
Clerk of the Board.

Mr. C.R. Russell
Chairman of the Board.

July 6th, 1937.

The Board of Supervisors met this day at 10 o'clock A.M. as a Board of Equalization, in their meeting room, in the Court House, in the City of Woodland, California,

All members present, Chairman Russell presiding.

B.F.Hillhouse, Assessor of Yolo County, having delivered the Assessment Books, Map Books and Statements of Yolo County for the year 1937-1938 to the Clerk of the Board of Supervisors, Supervisor Edson moved that the following rules be adopted.

In giving notice to any person, firm or corporation of any proposed raise in their assessment, notice of the intention of the Board to increase the assessment of any person, firm or corporation shall be given by the Clerk of the Board depositing in the United States Postoffice in the City of Woodland, California, a circular letter addressed to the last known place of residence or address of said person, firm or corporation, or President or Secretary of said firm or corporation, with postage prepaid. Said notice shall contain a direction that the owner of said property shall appear before the Board of Supervisors within five days of the time of said notice and show cause why said assessment should not be raised.

Supervisor Naismith seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Edson, Cummins, Merkley, Naismith, Russell. Noes: None. Absent: None.

Meetings of the Board of Equalization.

Supervisor Edson moved that the Board meet as a Board of Equalization on July 8th, July 14th, and July 19th, 1937, at 10 o'clock A.M. on each of said days, and the Clerk of the Board be directed to publish a notice of such meetings in the Woodland Daily Democrat for ten days.

Supervisor Naismith seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Edson, Cummins, Merkley, Naismith, Russell. Noes: None. Absent: None.

No further business coming before the Board, the Board adjourned to July 8th, 1937, at 10 o'clock A.M.

July 8th, 1937.

The Board of Supervisors met this day at 10 o'clock A.M. in their meeting room, in the Court House, in the City of Woodland, California, as a Board of Equalization, pursuant to adjournment of July 6th, 1937.

All members present except Russell and Naismith.

On motion by Merkley, seconded by Cummins, all members present voting in favor thereof, Supervisor F.B.Edson was chosen as Chairman Pro Tem.

The Board continued with the examination of the assessment rolls, and Mrs. Ellen Thompson appeared before the Board and filed an application for reduction of Assessment. Mrs. Thompson was sworn and testified, and the matter taken under advisement until July 19th, 1937, at 10 o'clock A.M.

No further business coming before the Board, the Board adjourned to July 14th, 1937, at 10 o'clock A.M.

July 14th, 1937.

The Board of Supervisors met this day as a Board of Equalization, in their meeting room, in the Court House, in the City of Woodland, California, pursuant to adjournment of July 8th, 1937.

Chairman

All members present except Supervisor Naismith, ~~####~~/Russell presiding.

The Board proceeded with the examination of the Assessment Rolls, etc.,

G.M.Cobb appeared before the Board and filed an application for reduction of assessment on certain property. Mr. Cobb was sworn and testified, and the matter was continued to July 19th, 1937, at 10 o'clock A.M.

J.G.Mast appeared before the Board and filed an application for a reduction of Assessments. Mr. Mast was sworn and testified, and the matter was continued to July 19th, 1937, at 10 o'clock, A.M.

No further business coming before the Board, and the time for adjournment having arrived, the Board adjourned to July 19th, 1937, at 10 o'clock A.M.

July 19th, 1937.

The Board of Supervisors met this day as a Board of Equalization, in their meeting room, in the Court House, in the City of Woodland, California, pursuant to adjournment of July 14th, 1937.

All members present, Chairman Russell presiding.

The Board proceeded with the equalization of the assessment rolls, and Gertrude L. Knuppe filed an application for a reduction of assessment. Gertrude L.Knuppe was sworn and testified and the application taken under consideration.

Application of J.G.Mast.

The matter of the application of J.G.Mast, heretofore filed with the Board, was taken up, and Supervisor Naismith moved that the application of J.G.Mast for a reduction of assessment on lands described in said application be denied.

Supervisor Merkley seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Edson, Cummins, Merkley, Naismith, Russell. Noes: None. Absent: None.

Application of Mrs. Ellen Thompson.

Supervisor Naismith moved that the application of Mrs. Ellen Thompson for reduction of the assessment on Lots 10, 15 and 16, of Amaranth Colony Tract, be granted and the said lots be assessed at \$30.00 per acre.

Supervisor Cummins seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Edson, Cummins, Merkley, Naismith, Russell. Noes: None. Absent: None.

Application of Fred M.Warren.

Fred M.Warren was sworn and testified on his application for a reduction of assessment on S. 42 ft. of Lot bounded by a line commencing at a pt. on the E. bdy. of Fourth Street 60 ft. N. of the intersection of the N. bdy. line of Oak Ave. and the E. bdy. line of said Fourth Street and th. N. 90 ft.-th. E. 135 ft., more or less, - th. S. 90 ft. to a pt. 60 ft. N. of the N. line of Oak Ave.-th. 135 ft. to the place of beginning.

Supervisor Cummins moved that the assessment on the improvements on said above described assessment, be reduced to \$1000.00

Supervisor Edson seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Edson, Cummins, Merkley, Naismith, Russell. Noes: None. Absent: None.

Application of Gertrude L.Knuppe.

Supervisor Merkley moved that the application of Gertrude L.Knuppe for a reduction of the assessment on S $\frac{1}{2}$ of Sec. 6, T.7 N. R.3 E., 311 acres and improvements, be denied.

Supervisor Naismith seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Edson, Cummins, Merkley, Naismith, Russell. Noes: None. Absent: None.

Application of G.M.Cobb.

Supervisor Edson moved that the application of G.M.Cobb for a reduction of the assessment on N $\frac{1}{2}$ and N $\frac{1}{2}$ of S $\frac{1}{2}$ and SW $\frac{1}{2}$ of SW $\frac{1}{2}$ of Sec. 2, T. 11 N. R.1 W., containing 522 acres be granted and the assessment be reduced to \$13.50 per acre, and the application as to the other property described therein/be denied.

Supervisor Cummins seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Edson, Cummins, Merkley, Naismith, Russell. Noes: None. Absent: None.

Board adjourned.

Attest:

H.R. Saunders
Clerk of the Board.

J. C. Russell
Chairman of the Board.

July 5th, 1938.

The Board of Supervisors met this day at 10 o'clock A.M. as a Board of Equalization, in their meeting room, in the Court House, in the City of Woodland, California.

All members present, Chairman Russell presiding.

Assessment Rolls, Etc.

B.F. Hillhouse, Assessor of Yolo County, having delivered the Assessment Books, Map Books and Statements of Yolo County for the year 1938-1939 to the Clerk of the Board of Supervisors,

Supervisor Edson moved that the following rules be adopted.

In giving Notice to any person, firm or corporation of any proposed raise in their Assessment, Notice of the intention of the Board to increase the assessment of any person, firm or corporation, shall be given by the Clerk of the Board depositing in the United States Post office, in the City of Woodland, California, a circular letter addressed to the last known place of residence or address of said person, firm or corporation, or president or Secretary of said firm or corporation, with postage prepaid. Said notice shall contain a direction that the owner of said property shall appear before the Board of Supervisors within five days of the time of said notice and show cause why said assessment should not be raised.

Supervisor Naismith seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Edson, Cummins, Merkley, Naismith, Russell. Noes: None. Absent: None.

Meetings of the Board
of Equalization.

Supervisor Edson moved that the Board meet as a Board of Equalization on July 11th, July 12th, and July 15th, 1938, at 10 o'clock A.M. of each of said days, and that the Clerk publish a notice of such meetings in the Woodland Daily Democrat, for 10 days.

Supervisor Naismith seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Edson, Cummins, Merkley, Naismith, Russell. Noes: None. Absent: None.

Board adjourned to July 11th, 1938, at 10 o'clock A.M.

JULY 11TH, 1938.

The Board of Supervisors met this day as a Board of Equalization, in their meeting room, in the Court House, in the City of Woodland, California, pursuant to adjournment of July 5th, 1938.

All members present except Supervisor Russell.

Chairman Russell being absent, on motion, duly seconded, all members present voting in favor thereof, it is ordered that Supervisor W. Naismith be and act as Chairman Pro Tem.

The Board proceeded with the examination of the Assessment Rolls, etc, and the hour of 5 o'clock having arrived, the Board adjourned to July 12th, 1938, at 10 o'clock A.M.

July 5th, 1938.

The Board of Supervisors met this day at 10 o'clock A.M. as a Board of Equalization, in their meeting room, in the Court House, in the City of Woodland, California.

All members present, Chairman Russell presiding.

Matter of Rules:

B.F. Hillhouse, Assessor of Yolo County having delivered the assessment books, map books and statements of Yolo County for the year 1938-1939 to the Clerk of the Board of Supervisors, Supervisor Edson moved that the following rules be adopted.

In giving notice to any person, firm or corporation, of any proposed raise in their assessments, Notice of the intention of the Board to increase the assessment of any person, firm or corporation, shall be given by the Clerk of the Board depositing in the United States Post Office, in the City of Woodland, California, a circular letter addressed to the last known place of residence or address of said person, firm or corporation, or President or Secretary of said firm or corporation, with postage prepaid. Said notice shall contain a direction that the owner of said property shall appear before the Board of Supervisors within five days of the time of said notice and show cause why said assessment should not be raised.

Supervisor Naismith seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Edson, Cummins, Merkley, Naismith, Russell. Noes: None. Absent: None.

Meetings of the Board.

Supervisor Edson moved that the Board meet as a Board of Equalization on July 11th, July 12th, and July 15th, 1938, at 10 o'clock A.M. of each of said days, and that the Clerk of the Board be directed to publish a notice of said meetings in the Woodland Daily Democrat for ten days.

Supervisor Naismith seconded the motion and on roll call the motion was declared carried, and so ordered.

Ayes: Edson, Cummins, Merkley, Naismith, Russell. Noes: None. Absent: None.

Board adjourned to July 11th, 1938, at 10 o'clock A.M.

July 11th, 1938.

The Board of Supervisors met this day as a Board of Equalization, in their office, in the Court House, in the City of Woodland, California, pursuant to adjournment of July 5th, 1938.

All members present except Russell.

Chairman Pro Tem:

On motion, duly seconded, all members present voting in favor thereof, it is ordered that Supervisor W. Naismith be and act as Chairman Pro Tem.

The Board proceeded with the examination of the assessment rolls, etc., and the hour of five five o'clock having arrived, the Board adjourned to July 12th, 1938, at 10 o'clock A.M.

July 12th, 1938.

The Board of Supervisors met this day as a Board of Equalization, in their meeting room, in the Court House, in Woodland, California, pursuant to adjournment of July 11th, 1938.

All members present except Merkley, Chairman Russell presiding.

Application of Joseph
Bernell Harlan:

The application of Joseph Bernell Harlan for a reduction was filed, and the time for adjournment having arrived, the Board adjourned to July 15th, 1938, at 10 o'clock A.M.

July 15th, 1938.

The Board of Supervisors met this day as a Board of Equalization, in their meeting room, in the Court House, in Woodland, California, pursuant to adjournment of July 12th, 1938.

All members present except Supervisor Russell, and Supervisor Merkley.

Chairman Pro Tem.

On motion, duly seconded, all members present voting in favor thereof, Supervisor W. Naismith was duly appointed to act as Chairman Pro Tem.

Application of Joseph
Bernell Harlan.

Joseph Bernell Harlan appeared before the Board and was duly sworn and testified, and after examination, Supervisor Cummins moved that the assessment of the S.W. $\frac{1}{4}$, Section 12, T.9 N, R.1 E, be reduced to \$99.00 per acre, and that the assessment on N $\frac{1}{2}$, Section 13, T.9 N. R.1 E., be reduced to \$99.00 per acre.

Supervisor Edson seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Edson, Cummins, Naismith. Noes: None. Absent: Russell and Merkley.

Supervisor Merkley came in at this time.

Application of O. Richter.

The application of Richter for a reduction of assessment was filed with the Board.

O. Richter was sworn and testified on his application for a reduction of assessment and after examination, Supervisor Merkley moved that 79 and a fraction acres assessed to O. Richter in Fairfield School District, assessed at \$38.50 per acre, be reduced to \$35.00 per acre.

Supervisor Edson seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Edson, Cummins, Merkley, Naismith. Noes: None. Absent: Russell.

No further business coming before the Board, the Board adjourned.

Attest:

H. R. Saunders
Clerk of the Board.

W. Naismith
Chairman of the Board. *W. Naismith*

July 5th, 1939.

The Board of Supervisors met this day as a Board of Equalization, in their meeting room, in the Court House, in the City of Woodland, California.

All members present, Chairman Russell presiding.

B.F. Hillhouse, Assessor of Yolo County, having delivered the Assessment Rolls, Map Books and Statements of Yolo County for the year 1939-1940 to the Clerk of the Board of Supervisors, Supervisor Naismith moved that the following rules be adopted.

In giving notice to any person, firm or corporation, of any proposed raise in their Assessment, Notice of the intention of the Board to increase the assessment of any person, firm or corporation, shall be given by the Clerk of the Board depositing in the United States Post Office, in the City of Woodland, California, a circular letter addressed to the last known place of residence or address of said person, firm or corporation, or president or secretary of said firm or corporation, with postage prepaid. Said notice shall contain a direction that the owner of said property shall appear before the Board of Supervisors within five days of the time of said notice and show cause why said assessment should not be raised.

Supervisor Cummins seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Edson, Cummins, Merkley, Naismith, Russell. Noes: None. Absent: None.

Meetings of the Board
of Equalization.

Supervisor Edson moved that the Board meet as a Board of Equalization on July 11th, July 14th, and July 17th, 1939, at 10 o'clock A.M. of each of said days, for the purpose of equalizing the assessment rolls, and that the Clerk of the Board be directed to publish a notice of said meetings in the Woodland Daily Democrat for ten days.

Supervisor Merkley seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Edson, Cummins, Merkley, Naismith, Russell. Noes: None. Absent: None.

Board adjourned to July 11th, 1939, at 10 o'clock A.M.

July 11th, 1939.

The Board of Supervisors met this day as a Board of Equalization, in their meeting room, in the Court House, in the City of Woodland, California, pursuant to adjournment of July 5th, 1939.

All members present except Merkley and Naismith, Chairman Russell presiding.

Application of J.F. Barbee for
Reduction of Assessment.

The application of J.F. Barbee for a reduction of the assessment on Lots 26, 27, 28 and 29, Clantons Subdivision of SW $\frac{1}{4}$, Section 19, T.10 N. R.2 E., now assessed at \$3140.00, should not be assessed for more than \$3000.00, was filed with the Board.

No further business coming before the Board, the Board adjourned to July 14th, at 10 o'clock A.M.

July 14, 1939.

The Board of Supervisors met this day as a Board of Equalization, in their meeting room, in the Court House, in Woodland, California, pursuant to adjournment of July 11th, 1939.

All members present, Chairman Russell presiding.

Cancellation of Assessment.

The Application of Reclamation District No. 307, praying that the assessment for improvements on part of S.L.S. No. 916 bounded North and West by Schneider, East by Sacramento River, South by Survey Line, T.7 N. R.4 E. assessed to S.H. and I.M.Cowell for \$11.000, be cancelled for the reason that the same are owned by Reclamation District 307, and are exempt.

There being no further business coming before the Board, the Board adjourned to July 17, 1939, at 10 o'clock A.M.

JULY 17th, 1939.

The Board of Supervisors met this day as a Board of Equalization, in their meeting room, in the Court House, in the City of Woodland, California, pursuant to adjournment of July 17th, 1939.

All members present, Chairman Russell presiding.

Petition of Reclamation
District NO. 307.

Supervisor Merkley moved that the application of Reclamation District No. 307 for the cancellation of the assessments on improvements on part of S.L.S.# 916 bounded North and West by Schneider, East by Sacramento River, South by Survey line, Township 7 North, Range 4 East, said assessment being for \$11.000 and assessed to S.H. and I.M.Cowell, and being for a pumping plant that belongs to said Reclamation District No. 307 and is exempt from taxation, and the District Attorney of Yolo County having given his consent in writing to the cancellation of said assessment, be cancelled.

Supervisor Edson seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Edson, Cummins, Merkley, Naismith, Russell. Noes: None. Absent: None.

Application of J.F.Barbee
for reduction of Assessment.

The application of J.F.Barbee praying for a reduction of assessment on Lots 26, 27, 28, 29, Clantons Sub. of SW $\frac{1}{4}$ Sec. 19, T.10 N, R.2 E, and assessed at \$3140.00, Supervisor Cummins moved that the said assessment be reduced to \$2800.00.

Supervisor Merkley seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Edson, Cummins, Merkley, Naismith, Russell. Noes: None. Absent: None.

Applications Denied.

The applications of Mound Ranch Club, Nunes Investment Co., Mills Estate Inc., The Finance and Construction Company of California, Sweetwater Company, Harvey L. Sorensen, Felix T.Swan, Thornton S. Glide and Thornton E. Glide, for a reduction of assessments, were filed with the Board, and Harvey L.Sorensen, Felix T. Swan, F.C.Wegenka, Lucius G.Norris, Thornton S.Glide and Thornton E.Glide were sworn and testified. Supervisor Merkley moved that said petitions be denied.

Supervisor Naismith seconded the motion and on roll call the motion was declared carried, and so ordered.

Ayes: Edson, Cummins, Merkley, Naismith, Russell. Noes: None. Absent: None.

Application of Marsh Investment
Company, for a reduction.

MR. The application of Marsh Investment Company for a reduction of assessment on the following described lands, now assessed for ~~\$410.00~~ ^{\$410.00}, to-wit: Lots 10-11-12-13-14-15 and N 57 ft. 10 inches of Lot 9, Block 5, Washington, and pieces and parcels lying between the easterly boundary line of said Lot 10 and said North 57 ft. 10 inches of Lot 9, and the right or westerly land of Sacramento River, except part of Southern Pacific Company, having been presented to the Board, Geo. B. Welch was sworn and testified and Supervisor Merkley moved that the said assessment be reduced to a total of \$410.00

Supervisor Edson seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Edson, Cummins, Merkley, Naismith, Russell. Noes: None. Absent: None.

Application of Ralph J. Cebrian,
and Phillip I. Manson and A.K. Tichenor.

The application of Ralph J. Cebrian and Phillip I. Manson and A.K. Tichenor for a reduction of assessment on all of the land owned and assessed to them, and lying between the Sacramento River and Second Street of the Town of Washington, and the southerly extension of of the same, and between the State (Davis) Highway NO. 40 and Harriett Street of the Town of Washington, said lands being assessed for \$36,385.00, having been presented to the Board, Geo. B. Welch was sworn and testified, and Supervisor Merkley moved that the said assessment be reduced to \$3640.00.

Supervisor Edson seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Edson, Cummins, Merkley, Naismith, Russell. Noes: None. Absent: None.

No further business coming before the Board, the Board Adjourned.

Attest:

H. R. Saunders
Clerk of the Board.

Geo. B. Welch
Chairman of the Board.

July 1st, 1940.

The Board of Supervisors met this day at 10 o'clock A.M., as a Board of Equalization, in their meeting room, in the Court House, in the City of Woodland, California.

All members present except Supervisor Merkley, Chairman Russell presiding.

B.F. Hillhouse, Assessor of Yolo County, having delivered the Assessment Books, Map Books and Statements of Yolo County for the year 1940-1941 to the Clerk of the Board of Supervisors,

Supervisor Cummins moved that the following rules be adopted.

In giving notice to any person, firm or corporation of any proposed raise in their Assessment, Notice of the intention of the Board to increase the assessment of any person, firm or corporation, shall be given by the Clerk of the Board depositing in the United States Post Office in the City of Woodland, California, a circular letter addressed to the last known place of residence or address of said person, firm or corporation, or President or Secretary of said firm or corporation, with postage prepaid. Said notice shall contain a direction that the owner/shall appear before the Board of Supervisors within five days of the time of said notice and show cause why said assessment should not be raised.

Supervisor Edson seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Edson, Cummins, Naismith, Russell. Noes: None. Absent: Merkley.

Meetings of the Board
of Equalization.

Supervisor Edson moved that the Board meet as a Board of Equalization on July 9th, July 10th, and July 11th, 1940, at 10 o'clock A.M., of each of said days, for the purpose of equalizing the Assessment Rolls of the County, and the Clerk of the Board be directed to publish a notice of said meetings in the Woodland Daily Democrat for ten days.

Supervisor Cummins seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Edson, Cummins, Naismith, Russell. Noes: None. Absent: Merkley.

No further business coming before the Board, the Board adjourned as a Board of Equalization to July 9th, 1940, at 10 o'clock A.M.

July 9th, 1940.

The Board of Supervisors met this day as a Board of Equalization, in their meeting room, in the Court House, in the City of Woodland, California, pursuant to adjournment of July 1st, 1940.

All members present except Supervisor Merkley, Chairman Russell presiding.

The Board proceeded with the examination of assessment rolls.

The following applications for reductions of assessment were filed with the Board.

Application of Cora Green for reduction on Lot 3, Wooster & Holton's Subdivision of the NW $\frac{1}{4}$ of Section 20, T.10, R.2 E, containing 26.54 acres, and improvements.

Application of Sara S. Gordon, for reduction of assessment on an undivided/one-half interest on Lots "L" "M" & "N" of Arnold & Gillig's Subdivision of part of the Rancho Canada de Capay.

Application of Bank of Woodland for reduction of undivided/one-half interest on lots "L" "M" & "N" of Arnold & Gillig's subdivision of part of Rancho Canada de Capay.

There being no further business coming before the Board, the Board adjourned to July 10th, 1940, at 10 o'clock A.M.

July 10th, 1940.

The Board of Supervisors met this day as a Board of Equalization, in their meeting room, in the Court House, in the City of Woodland, California, pursuant to adjournment of July 9th, 1940.

All members present except Chairman Russell.

On motion by Cummins, seconded by Naismith, all members present voting in favor thereof, it is ordered that Supervisor E.B. Edson act as Chairman Pro Tem, during the absence of Chairman W.O. Russell.

The application of Annette Deaner Allen Byrns for a reduction of the assessments on the NE $\frac{1}{4}$ of the NW $\frac{1}{4}$ of Section 4, T.9 N., R.2 E., the same being assessed for \$119.375 per acre, the improvements being assessed for \$1,980.00, was filed with the Board.

The Board proceeded with the examination of the Assessment Lists, and there being no further business coming before the Board, the Board adjourned to July 11th, 1940, at 10 o'clock A.M.

July 11th, 1940.

The Board of Supervisors met this day as a Board of Equalization, in their meeting room, in the Court House, in the City of Woodland, California, Pursuant to adjournment of July 10th, 1940.

All members present except Chairman Russell.

On motion by Edson, seconded by Cummins, all members present voting in favor thereof, it is ordered that Supervisor A.R. Merkley act as Chairman Pro Tem, during the absence of Chairman W.O. Russell.

The Board proceeded with the examination of the Assessment Rolls.

Application of Annette Deaner
Allen Byrns.

The application of Annette Deaner Allen Byrns for a reduction of assessments on the NE $\frac{1}{4}$ of the NE $\frac{1}{4}$ of Section 4, T.9 N., R.2 E., was considered, and Mrs. Byrns was sworn and testified, and it appearing that the assessment had been reduced by the Assessor, it was ordered that the application of Annette Deaner Allen Byrns be denied.

Ayes: Edson, Cummins, Merkley, Naismith. Noes: None, Absent: Russell.

Chairman Russell came in at this time.

Application of Cora Green.

The application of Cora Green for a reduction of the assessments on Lot 3, Wooster and Holton's Subdivision of NW $\frac{1}{4}$ of Section 20, T.10 -, R.2 E., 26.54 acres, was considered and Percy Napton was sworn and testified, and Supervisor Cummins moved that said assessments be reduced to \$90.00 per acre, and \$200.00 on the improvements.

Supervisor Naismith seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Edson, Cummins, Merkley, Naismith, Russell. Noes: None. Absent: None.

Application of Sara S. Gordon.

The application of Sara S. Gordon for a reduction of the assessments on an undivided one-half interest in Lots "L" "M" and "N" of Arnold & Gillig's Subdivision of part of the Rancho Canada de Capay was considered, and Jack Stephens was sworn and testified, and Supervisor Naismith moved that the said assessments be reduced to \$37.50 per acre.

Supervisor Cummins seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Edson, Cummins, Merkley, Naismith, Russell. Noes: None. Absent: None.

Application of Bank of Woodland.

The application of the Bank of Woodland for a reduction of assessments on an undivided one-half interest in Lots "L" "M" and "N" of Arnold and Gillig's Subdivision of part of the Rancho Canada de Capay, was considered, and Jack Stephens was sworn and testified, and Supervisor Naismith moved that the said assessments be reduced to \$37.50 per acre.

Supervisor Cummins seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Edson, Cummins, Merkley, Naismith, Russell. Noes: None. Absent: None.

No further business coming before the Board, the Board adjourned as a Board of Equalization.

Attest:

H. R. Saunders
Clerk of the Board.

W. H. Russell
Chairman

July 7th, 1941.

The Board of Supervisors met this day at 10 o'clock A.M., as a Board of Equalization, in their meeting room, in the Court House, in the City of Woodland, California, pursuant to law.

All members present except Chairman W.O.Russell.

Chairman Pro Tem:

Chairman Russell being absent, Supervisor Edson moved that Supervisor W.Naismith be appointed Chairman Pro Tem.

Supervisor Cummins seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Edson, Cummins, Reuter, Naismith. Noes: None. Absent: Russell.

Rules:

Supervisor Edson moved that the following rules be adopted.

In giving notice to any person, firm or corporation of any proposed raise in their Assessment, Notice of the intention of the Board of Supervisors to increase the assessment of any person, firm or corporation, shall be given by the Clerk of the Board depositing in the United States Post Office in the City of Woodland, California, a circular letter addressed to the last known place of residence or address of said person, firm or corporation, with postage prepaid. Said notice shall contain a direction that the owner of said property shall appear before the Board of Supervisors within five days of the time of said notice and show cause why said assessment should not be raised.

Supervisor Cummins seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Edson, Cummins, Reuter, Naismith. Noes: None. Absent: Russell.

Extension of Time.

B.F.Hillhouse, County Assessor, having been granted an extension of time in which to file the Assessment Lists, Map Books and Statements, with the Clerk of the Board, to and including July 21st, 1941, on motion, duly seconded, the Board Adjourned to July 22nd, 1941, at 9 o'clock A.M.

JULY 22nd, 1941.

The Board of Supervisors met this day as a Board of Equalization, in their meeting room, in the Court House, in the City of Woodland, California, at 9 o'clock A.M., pursuant to adjournment of July 7th, 1941.

All members present except Supervisors Reuter and Russell.

Supervisor Naismith presiding as Chairman Pro Tem.

Equalization.

The County Assessor having delivered the Assessment Roll, etc., to the Clerk of the Board of Supervisors, Supervisor Edson moved that the Board meet from time to time, to-wit: July 23, 24, 28 and 29, 1941, at 10 o'clock A.M. of each of said days, in their meeting room, in the Court House, for the purpose of Equalizing the Assessment Rolls.

Supervisor Cummins seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Edson, Cummins, Naismith. Noes: None. Absent: Reuter and Russell.

Notice of Hearing.

It is ordered that the Clerk publish a notice in the Woodland Daily Democrat that the Board of Equalization will meet on July 23, 24, 28 and 29, to equalize the assessment roll, at 10 o'clock A.M. of each of said days, at which time and place any taxpayer may appear before the Board.

Board adjourned to July 23rd, 1941, at 10 o'clock A.M.

JULY 23rd, 1941.

The Board of Supervisors met this day at 10 o'clock A.M. as a Board of Equalization, in their meeting room, in the Court House, in Woodland, California, pursuant to adjournment of July 22, 1941.

except Supervisors Edson and Russell,
All members present, /Supervisor Naismith acting as Chairman.

The Board proceeded with the examination of the Assessment Rolls, and no further business coming before the Board, and the time of adjournment having arrived, the Board adjourned to July 24th, 1941, at 10 o'clock A.M.

JULY 24th, 1941.

The Board of Supervisors met this day at 10 o'clock A.M. as a Board of Equalization, in their meeting room, in the Court House, in Woodland, California, pursuant to adjournment of July 23rd, 1941.

All members present except Supervisors Edson and Russell.

Supervisor Naismith acting as Chairman.

The Board proceeded with the examination of the Assessment Rolls, and no further business coming before the Board, and the time for adjournment having arrived, the Board adjourned to July 28th, 1941, at 10 o'clock A.M.

JULY 28th, 1941.

The Board of Supervisors met this day as a Board of Equalization, in their meeting room, in the Court House, in Woodland, California, pursuant to adjournment of July 24th, 1941.

All members present except Supervisor Russell. Supervisor Naismith acting as Chairman.

The Board proceeded with the examination of the Assessment Rolls, and no further business coming before the Board, and the time for adjournment having arrived, the Board adjourned to July 29th, 1941, at 10 o'clock A.M.

JULY 29th, 1941.

The Board of Supervisors met this day as a Board of Equalization, in their meeting room, in the Court House, in Woodland, California, pursuant to adjournment of July 28th, 1941.

All members present except Supervisor Russell, Supervisor Naismith acting as Chairman.

The Board proceeded with the examination of the Assessment Rolls, and the time of adjournment having arrived, and no applications/having been filed with the Board, The Board Adjourned as a Board of Equalization.

Attest:

H. R. Saunders
Clerk of the Board.

J. W. Naismith
Chairman of the Board.

JULY 6th, 1942.

The Board of Supervisors met this day as a Board of Equalization, in their meeting room, in the Court House, in the City of Woodland, California.

All members present, Chairman Russell presiding.

RULES:

Supervisor Cummins moved that the following rules be adopted.

In giving notice to any person, firm or corporation, of any proposed raise in their assessment, Notice of the Intention of the Board of Supervisors to increase the assessment of any person, firm or corporation, shall be given by the Clerk of the Board depositing in the United States Post Office, in the City of Woodland, County of Yolo, State of California, a circular letter addressed to the last known place of residence or address of said person, firm or corporation, with postage prepaid. said Notice shall contain a direction that the owner of said property shall appear before the Board of Supervisors within five days of the time of said notice to show cause why said assessment should not be raised.

Supervisor Reuter seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Edson, Cummins, Reuter, Naismith, Russell. Noes: None. Absent: None

Dates fixed for hearing
by the Board.

Supervisor Naismith moved that the Board meet as a Board of Equalization on July 13th, July 17th and July 21st, 1942, at ten o'clock A.M. of each of said days.

Supervisor Edson seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Edson, Cummins, Reuter, Naismith, Russell. Noes: None. Absent: None.

Board adjourned to July 13th, 1942, at 10 o'clock A.M.

July 13th, 1942.

The Board of Supervisors met this day at 10 o'clock A.M. as a Board of Equalization, in their meeting room, in the Court House, Woodland, California, pursuant to adjournment of July 6th, 1942.

All members present except Supervisor W.O.Russell, Chairman Pro Tem F.B.Edson, presiding.

The Board proceeded with the examination of the Assessment Rolls, and no further business coming before the Board, the Board adjourned to July 17th, 1942, at 10 o'clock A.M.

JULY 17th, 1942.

The Board of Supervisors met this day in their meeting roo, in the Court House, in the City of Woodland, California, pursuant to adjournment of July 13th, 1942.

All members present except Chairman Russell.

Chairman Pro Tem.

Supervisor Cummins moved that Supervisor F.B. Edson act as Chairman Pro Tem.

Supervisor Naismith seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Cummins, Reuter, Naismith, Edson. Noes: None Absent: Russell

Application for Reduction of Assessment.

W.H. Boyce having filed an application for reduction of the assessment on the residence at 515 First Street, Woodland, W.H. Boyce was sworn and testified, and the matter was continued to July 21st, 1942, at 10 o'clock A.M.

No further business coming before the Board, the Board adjourned as a Board of Equalization to July 21st, 1942, at 10 o'clock, A.M.

JULY 21st, 1942.

The Board of Supervisors met this day as a Board of Equalization, in their meeting/in the room, Courthouse, in the City of Woodland, California, pursuant to adjournment of July 17, 1942.

All members present except Chairman Russell.

Chairman Pro Tem.

Supervisor Edson moved that Supervisor W. Naismith act as Chairman Pro Tem.

Supervisor Reuter seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Edson, Cummins, Reuter, Naismith. Noes: None Absent: Russell

Application of W.H. Boyce for reduction of Assessment.

W.H. boyce having filed an application for reduction of assessment on the residence at 515 First Street, Woodland, the application was considered by the Board, and it was ordered that the assessment on the residence at 515 First Street, Woodland, be reduced from \$9,350 to \$7,500.

Application of Frank Sieferman, for reduction of assessment.

The application of Frank Sieferman for a reduction of the assessment on the NW $\frac{1}{4}$ of Section 16, T.9 N., R. 1 E., praying for a reduction of the assessment from \$19.00 per acre to \$16.50 per acre, Frank Sieferman was sworn and testified, and after consideration, it was ordered that the assessment on the NW $\frac{1}{4}$, of Section 16, T.9 N., R.1 E., be reduced from \$19.00 per acre, to \$16.50 per acre.

No further business coming before the Board, the Board Adjourned.

Attest:

H.R. Saunders,
Clerk of the Board.

W.B. Russell
Chairman of the Board.

JULY 6th, 1943.

The Board of Supervisors met this day as a Board of Equalization, in their office, in the Court House, in the City of Woodland, California.

All members present, Chairman Naismith presiding.

County Assessor B.F. Hillhouse, having delivered the Assessment Roll to the Clerk of the Board, Supervisor Edson moved the adoption of the following rules.

RULES.

In giving notice to any person, firm or corporation, of any proposed raise in their assessment, Notice of the Intention of the Board of Supervisors to increase the assessment of any person, firm or corporation, shall be given by the Clerk of the Board depositing in the United States Post Office, in the City of Woodland, County of Yolo, State of California, a circular letter addressed to the last known place of residence or address of said person, firm or corporation, with postage prepaid. Said Notice shall contain a direction that the owner of said property shall appear before the Board of Supervisors within five days of the time of said notice to show cause why said assessment should not be raised.

Supervisor Reuter seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Cassel, Cummins, Edson, Reuter, Naismith. Noes: None. Absent: None.

Dates fixed for hearings
by the Board.

Supervisor Cummins moved that the Board meet as a Board of Equalization on July 9th, July 12th and July 16th, at 10 o'clock A.M. on each of said days.
Supervisor Edson seconded the motion and on roll call the motion was declared carried.
Board Adjourned to July 9th, 1943, at 10 o'clock A.M.

July 9th, 1943.

The Board of Supervisors met this day as a Board of Equalization, in their meeting room, in the Court House, in Woodland, California, pursuant to adjournment of July 6th, 1943.

All members present, Chairman Naismith presiding.

The Board continued with the examination of the Assessment Rolls.
Order.

Supervisor Cassel moved that the Clerk be directed to notify J. Peltier, A.K. Tichenor, Phillip I. Manson and Ralph J. Cebrian to appear and show cause why their assessments should not be raised.

Supervisor Reuter seconded the motion and on roll call the motion was declared carried and so ordered. Ayes: Cassel, Cummins, Reuter, Naismith. Noes: None Absent: Edson

Order. notify
Supervisor Cassel moved that the Clerk be directed to notify Marsh Investment Company, Curtis H. Cutter and Leita C. Cutter, to appear before the Board and show cause why their assessments should not be raised.

Supervisor Reuter seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Cassel, Cummins, Reuter, Naismith. Noes: None Absent: Edson

No further business coming before the Board, the Board adjourned to July 12th, 1943, at 10 o'clock A.M.

JULY 12th, 1943.

The Board of Supervisors met this day as a Board of Equalization, in their meeting room, in the Court House, in Woodland, California, pursuant to adjournment of July 9th, 1943.

All members present, Chairman Naismith presiding.

The Board continued with the examination of the Assessment Rolls.

Several Taxpayers of Reclamation District No. 537, appeared and discussed the matter of the assessments in said District, but no applications were presented to the Board.

No further business coming before the Board, the Board adjourned to July 16th, 1943, at 10 o'clock A.M.

JULY 16th, 1943.

The Board of Supervisors met this day as a Board of Equalization, in their meeting room, in the Court House, in the City of Woodland, California, pursuant to adjournment of July 12th, 1943.

All members present, Chairman Naismith presiding.

The Board continued with the examination of the Assessment Rolls, and

Supervisor Cummins moved that the following applications for a reduction of assessment be approved and said assessments be reduced to \$95.00 per acre.

Supervisor Cassel seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Cassel, Cummins, Edson, Naismith. Noes: Reuter Absent: None.

Eleanor K. Bandy, et al.

Eleanor K. Bandy, et al, having filed an application for a reduction of assessment on the S. 90 acres of S.L.S. 486, Section 18, Twp. 9 N. Range 4 E, it was ordered that the assessment on the above/property be reduced to \$95.00 per acre.

Ernest S. Fisk, et al.

Ernest S. Fisk having with the Boars an application for a reduction of the assessment on Tract commencing at S.W. Corner of S.L.S. No. 392 of said Yolo County, and running E. along the south line of said survey 9.87 chains, Ernest S. Fisk was sworn and testified, and it is ordered that the assessment on said property be reduced to \$95.00 per acre.

Dyson E. Fourness.

Dyson E. Fourness having filed an application for reduction of assessments on The N $\frac{1}{2}$ of all that portion of the tract of land formerly owned by Carolina Burger which lies between the R/W of the Sacramento & Woodland Railroad and the R/W of Rec. Dist. NO. 537, and located in SLS 330, Yolo County surveys, and

The S $\frac{1}{2}$ of Tract B. 88.96 acres as shown and delineated on that certain map entitled plat of survey of tract of land located in S.L.S. 330, Yolo County, California, filed in the office of the County Recorder of Yolo Co. and

S.L.S. 653. Beginning at a point in the center line of the E. Levee of Rec. Dist. NO. 811 where the N. line of the land of V.S. McClatchy intersects the said center line, and

All that certain tract of land described as beginning at a point on the right bank of the Sacramento River N. 48° 45' E. from the NE corner of S.L.S. 653 of Yolo County Surveys in Sec. 27, T.9 N. R.4 E. M.D.B. & M. Dyson E. Fourness was sworn and testified and it was ordered that said assessments be reduced to \$95.00 per acre.

Sadie L. Oeste.

Sadie L. Oeste having filed an application for a reduction of assessment on Tract beginning at an iron pipe 1 inch in diameter, located in the body line between Sections 30 and 31, Twp. 9 N., Range 4 E, and M.S. 89° 25M. W., 558.4 feet from an old iron pipe marking the N.E. corner of Section 31. Sadie L. Oeste was sworn and testified, and it is ordered that said assessment be reduced to \$95.00 per acre

Norman L. White, Adm. of Estate
of Ovedia L. White.

Norman L. White, Administrator of the Estate of Ovedia L. White, having filed an application for a reduction of assessment on Tract in Township 9, Range 4 E. and beginning at an old iron pipe which marks the N.E. corner of Sec. 36, T.9 N. R. 4 E. and

N. 72 A. of S.L.S. NO. 486, Section 7, T.9, R.4 E.

Norman L. White was sworn and testified, and it is ordered that said assessment be reduced to \$95.00 per acre.

Norman L. White, Adm., of the
Estate of F.L. White.

Norman L. White, as Administrator of the estate of F.L. White, having filed an application for a reduction of assessment on N. 72 Acres of S.L.S. NO. 486, Section 7, Twp. 9, R.4 E., Norman L. White was sworn and testified, and it is ordered that said assessment be reduced to \$95.00 per acre.

Lucy Casselman.

Lucy Casselman having filed an application for the reduction of the assessment on the $S\frac{1}{2}$ of S. 151.34 acres of S.L.S. NO. 485, being partly in the $S\frac{1}{2}$ of Section 18, T.9 N. R.4 E. and partly in the S.E. $\frac{1}{4}$ of Section 13, T.9 N., R.3 E., excepting therefrom certain deeds,

Lucy Casselman was sworn and testified and it is ordered that said assessment be reduced to \$95.00 per acre.

Anson A. Casselman.

Anson A. Casselman having filed an application for a reduction of the assessment on N. 75.76 A. of the S. 151.34 A. of S.L.S. 485, except R.R. Anson A. Casselman was sworn and testified, and it is ordered that the assessment on the above land be reduced to \$95.00 per acre.
R.S. Seydel.

R.S. Seydel having filed an application for a reduction of assessment on Lot 3 of O.A. Lovdal lands, and Lot 4 of O.A. Lovdal estate lands, R.S. Seydel was sworn and testified and it is ordered that said assessments be reduced to \$95.00 per acre.

Gertrude L. Reese, Myrette L. Greer
and Raymond Greer.

Gertrude L. Reese, Myrette L. Greer and Raymond Greer having filed an application for a reduction of the assessment on land in S.L.S. NO. 467, S.L.S. 924 and S. 189.60 acres in S.L.S. NO. 303, Raymond Greer was sworn and testified and it is ordered that the assessments on said lands be reduced to \$95.00 per acre.

L.
Kenneth/Lovdal Company.

Kenneth L. Lovdal Company having filed an application for a reduction of assessment on Lots 1 and 2, Sub. of O.A. Lovdal Lands, Kenneth L. Lovdal was sworn and testified and it is ordered that said assessments be reduced to \$95.00 per acre.

A. Marshall Harbinson.

A. Marshall Harbinson having filed an application for a reduction of the assessments on on Tract beginning at a point 879.12 feet N. of the S.W. Corner of S.L.S. NO. 303, A. Marshall Harbinson was sworn and testified, and it is ordered that said assessment be reduced to \$95.00 per acre.

Ida J. Merkley.

Ida J. Merkley having filed an application for a reduction of assessment on tract Beginning at a point on the Sacramento River 10 chains N. of the SE Corner of S.L.S. NO. 393, running thence N 24° 20' W. 9 chains, thence N. 45° W, 19.18 chains. thence S. 5.30 chains. thence along N. line of H. Cussack's lands to the Sacramento River, Ida J. Merkley was sworn and testified, and it is ordered that said assessments be reduced to \$95.00 per acre.

Alan R. Merkley.

Alan R. Merkley having filed an application for a reduction of assessment on tract beginning at the NE corner of S.L.S. 330 Yolo County Surveys on the right or W bank of the Sacramento River, and running through along the N line of said SLS # 330 West 46.535 chains to the Ely line of the right of way of the Sacramento and Woodland RR through along the Ely line of said right of way S. 37° 38 ME 23.614 chains, thence N. 75° 16 ME 33.111 chains to the right or Wly Bank of the Sacramento River, thence with the meanderings of said river bank upstream N. 1° 16 ME 7.326 chains, thence N. 1° 19 MW 2.955 chains to the place of beginning, 59.98 acres, and being a portion of said SLS #330 in Sections 17, 18, and 19 Twp. 9 North, Range 4 East, MDB & M. Percy Napton was sworn and testified and it is ordered that said assessments be reduced to \$95.00 Per Acre.

Beatrice Beardslee Hicks,

Beatrice Beardslee Hicks, as Administratrix of the Estate of Emma T.L.Beardslee, having filed an application for the reduction of the assessments on Tract beginning at a 3/4 inch by 4 1/2 foot iron pipe which is 0° 37' E 1145.8 feet and 89° 24' E. 397.2 feet from an old 2 inch iron pipe which marks the N.E.Corner of Sec. 31, T (N. ,R. 4 E. Beatrice B. Hicks was sworn and testified and it is ordered that said assessment be reduced to \$95.00 per acre. Beatrice B. and Geo. M.Hicks.

Beatrice B. Hicks and Geo. M.Hicks having filed an application for a reduction of assessment on tract described as beginning at a point located 0° 31' E. 17.358 chains, thence N. 89° 21' E. 12.06 chains from NE Corner of Sec. 31, T.9 N., R.4 E. Geo. M. Hicks was sworn and testified and it is ordered that said assessment be reduced to \$95.00 per acre. Ralph J. Cebrian, et al.

Ralph J. Cebrian, Phillip I. Manson, A.K.Tichenor and J. Peltier having been served with notice to appear and show cause why the assessments on all of the land owned by and assessed to them and described as follows, should not be raised. And an affidavit of mailing notice having been filed with the Board,,

- Tract 1. Lots 1 to 8, S. 22 feet 2 inches of Lot 9, and River Front adjoining Lots 1 and 8 and S. 22 feet 2 inches of Lot 9, (except strip to S.P.Company) Blk. 5, Washington.
- Tract 2. Lots 1 to 7, S 57 feet of Lots 10 and 11 and River Front adjacent^{to}/1 to 7 and S 57 feet of Lot 10 (except strip to S.P.Company) Blk. 4 Washington.
- Tract 3. Tract bounded N and W by Cebrian et al., E by river, S by an alley and Cebrian, et al., (except strip to S.P.Company) Washington.
- Tract 4. Eighty foot strip to River, adjacent to Mary Street.
- Tract 5. Part of SLS, NO. 980 bounded N by N line of Margaret Street, (extended), W by SLS NO. 774, S by Freeman Property, E by River (except part to S.P.Company), Arthur F. Turner appearing as Agent for said parties, was sworn and testified, and Supervisor Reuter moved that the assessments be raised as follows:

Tract No. 1,	raised from \$1140.00 to \$7980.00
" " 2	" " \$ 995.00 " \$6965.00
" " 3	" " \$ 955.00 " \$6685.00
" " 4	" " \$ 265.00 " \$1855.00
" " 5	" " \$ 285.00 " \$1995.00

Supervisor Edson seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Cassel, Cummins, Edson, Reuter, Naismith. Noes: None Absent: None

Marsh Investment Company.

Curtis C. Cutter, as President of the Marsh Investment Company, having been served with notice to appear and show cause why the lands owned by said Company, described as follows, should not have their assessments on said lands raised,

Tract of Land bounded East by Sacramento River, North by Mary Street in Town of Washington, Yolo County, West by Second Street in said Town of Washington, and South by a line parallel and southerly 160 feet at right angles from Mary Street. Excepting therefrom the Southern Pacific Railroad property. And an affidavit of mailing of said notice having been filed with the Board, Curtis C. Cutter was sworn and testified, and Supervisor Reuter moved that the assessment on said property be raised to \$2870.00.

Supervisor Edson seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Cassel, Cummins, Edson, Reuter, Naismith. Noes: None Absent: None

BOARD ADJOURNED.

Attest:

H. R. Saunders,
Clerk of the Board.

W. Naismith
Chairman of the Board.

July 3rd, 1944.

The Board of Supervisors met pursuant to law this day at 10 A. M. as a Board of Equalization in their meeting place in the Yolo County Courthouse, in the City of Woodland, California.

All members present, Chairman Naismith presiding.

RULES

Supervisor Edson moved that the following rules be adopted:

In giving notice to any person, firm or corporation of any proposed raise in their assessment, notice of the intention of the Board of Supervisors, sitting as a Board of Equalization, to increase the assessment of any person, firm or corporation, shall be given by the Clerk of the Board depositing in the United States Post Office in the City of Woodland, California, a circular letter, in a sealed envelope, addressed to the last known place of residence or address of said person, firm or corporation, with the postage thereon fully prepaid. Said notice shall contain a direction that the owner of said property shall appear before the Board of Supervisors, sitting as a Board of Equalization, within five days of the time of said notice and show cause why said assessment should not be raised.

Supervisor Cummins seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Edson, Cummins, Reuter, Rogers, Naismith. Noes: none. Absent: none.

EXTENSION OF TIME FOR FILING LOCAL ROLL

B. F. Hillhouse, Assessor of Yolo County, having been granted an extension of time by the State Board of Equalization, to and including July 17, 1944, in which to file the Local Roll, Supervisor Reuter moved that the Board adjourn to July 18, 1944, at 10 A. M.

Supervisor Rogers seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Edson, Cummins, Reuter, Rogers, Naismith. Noes: None. Absent: none.

July 18, 1944.

The Board of Supervisors met this day at 10 A. M. as a Board of Equalization in their meeting place in the Yolo County Court House, in the City of Woodland, California, pursuant to adjournment of July 3, 1944.

All members present, Chairman Naismith presiding.

MEETINGS OF BOARD OF EQUALIZATION

The Assessor having delivered the Local Roll to the Clerk of the Board of Supervisors, Supervisor Edson moved that the Board of Equalization meet from time to time, to-wit: July 20, 21 and 25, 1944, at 10 o'clock A. M. of each of said days in their meeting room in the Yolo County Court House, in the City of Woodland, California, to equalize the assessments of property on the Local Roll.

Supervisor Reuter seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Edson, Cummins, Reuter, Rogers, Naismith. Noes: none. Absent: none.

NOTICE OF MEETINGS OF BOARD OF EQUALIZATION

It is ordered that the Clerk of the Board publish a notice in the Woodland Daily Democrat from July 19, to July 25, 1944, both dates inclusive, that Board of Equalization will meet on July 20, 21 and 25, 1944, at 10 o'clock A. M. of each of said days in the meeting room in the Yolo County Court House, in the City of Woodland, California, to equalize the assessments on the local roll until the business of equalization is disposed of.

The Board adjourned to July 20, 1944, at 10 A. M.

July 20th, 1944.

The Board of Supervisors met this day as a Board of Equalization in their meeting room in the Yolo County Court House, in the City of Woodland, California, at 10 o'clock A. M., pursuant to notice and adjournment of July 18, 1944.

All members present except Chairman Naismith.

CHAIRMAN PRO TEM

Supervisor Edson took the Chair. Supervisor Cummins moved that Supervisor Edson be elected Chairman Pro Tem for this day. Supervisor Reuter second the motion and on roll call the motion was declared carried and so ordered.

Ayes: Cummins, Reuter, Rogers. Not voting: Edson. Absent: Naismith.

The Board proceeded with the examination of the Local Roll and, no business coming before the Board, the Board adjourned to July 21, 1944, at 10 o'clock A. M.

July 21st, 1944.

The Board of Supervisors met this day as a Board of Equalization in their meeting room in the Yolo County Court House, in the City of Woodland, California, at 10 o'clock A. M., pursuant to notice and adjournment of July 20, 1944.

All members present, Chairman Naismith presiding.

The Board proceeded with the examination of the Local Roll and, no business coming before the Board, the Board adjourned to July 25, 1944, at 10 o'clock A. M.

July 25th, 1944.

The Board of Supervisors met this day as a Board of Equalization in their meeting room in the Yolo County Court House, in the City of Woodland, California, at 10 o'clock A. M., pursuant to notice and adjournment of July 21, 1944.

All members present, Chairman Naismith presiding.

The Board proceeded with the examination of the Local Roll and, no business coming before the Board, the Board adjourned as a Board of Equalization for the year 1944.

Attest:

C. R. Kiddleston
Clerk.

W. Naismith
Chairman.

July 2, 1945

The Board of Supervisors of the County of Yolo met as a Board of Equalization pursuant to law at 10 A. M. this day in thier meeting place in the Yolo County Court House, Woodland, California.

All members present except Chairman Naismith.

CHAIRMAN PRO TEM

Supervisor Cummins took the chair for the purpose of the appointment of a Chairman Pro Tem in the place of Chairman Naismith absent.

Supervisor Merkley moved that Supervisor Cummins be appointed Chairman Pro Tem.

Supervisor Rogers seconded the motion and on roll call the motion sas declared carried and so ordered.

Ayes: Edson, Merkley, Rogers. Noes: none. Absent: Naismith. Not voting: Cummins.

RULES AS TO NOTICES OF ASSESSMENT INCREASES

Supervisor Rogers moved that the following rules as to assessment increases be adopted.

"In giving notice to any person, firm or corporation of any proposed raise in their assessment, notice of the intention of the Board of Supervisors, sitting as a Board of Equalization, to increase the assessment of any person, firm or corporation, shall be given by the Clerk of the Board depositing in the United States Post Office in the City of Woodland, California, a circular letter, in a sealed envelope, addressed to the last known place of residence or address of said person, firm or corporation, with the postage thereon fully prepaid.

Said notice shall contain a direction that the owner of said property shall appear before the Board of Supervisors, sitting as a Board of Equalization, within five days of the time of said notice and show cause why said assessment should not be raised."

Supervisor Edson seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Edson, Merkley, Rogers, Cummins. Noes: none. Absent: Naismith.

ADJOURNMENT TO RECEIVE LOCAL ROLLS

The State Board of Equalization having granted B. F. Hillhouse, Assessor of Yolo County an extention of time to and including July 16, 1945, in which to file the Local Roll, Supervisor Rogers moved that the Board of Supervisors adjourn as a Board of Equalization to July 17, 1945, at 10 A. M.

Supervisor Merkley seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Edson, Merkley, Rogers, Cummins. Noes: none. Absent: Naismith.

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July 17, 1945.

The Board of Supervisors of Yolo County met this day at 10 A. M. as a Board of Equalization in their meeting room in the Yolo County Court House, Woodland, California, pursuant to adjournment of July 2, 1945.

All members present except Supervisor Cummins, Chairman Naismith presiding.

MEETINGS OF BOARD OF EQUALIZATION

The Assessor having delivered the Local Roll to the Clerk of the Board of Supervisors, Supervisor Edson moved that the Board of Equalization meet from time to time, to-wit: July 20, 1945, July 23, 1945, and July 24, 1945, at 10 o'clock A. M. of each of said days in their meeting room in the Yolo County Court House, Woodland, California, to equalize the assessments of property on the Local Roll.

Supervisor Merkley seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Edson, Merkley, Rogers, Naismith. Noes: none. Absent: Cummins.

NOTICE OF MEETINGS OF BOARD
OF EQUALIZATION

Supervisor Edson moved that the Clerk of the Board publish a notice in the Woodland Daily Democrat from July 18, 1945, to July 21, 1945, inclusive, that the Board of Equalization will meet on July 2, 1945, July 23, 1945, and July 24, 1945, at 10 o'clock A. M., on each of said days in the meeting room of the Board of Supervisors in the Yolo County Court House, Woodland, California, to equalize the assessments on the local roll until the business of equalization is disposed of.

Supervisor Merkley seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Edson, Merkley, Rogers, Naismith. Noes: none. Absent: Cummins.

The Board then adjourned to July 20, 1945, at 10 o'clock A. M.

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July 20, 1945.

The Board of Supervisors of the County of Yolo met this day at 10 A. M. as a Board of Equalization in their meeting room in the Yolo County Court House, Woodland, California, pursuant to adjournment of July 17, 1945, and notice heretofore given.

All members present except Supervisor Cummins, Chairman Naismith presiding.

The Board proceeded with the examination of the Local Roll and, no business coming before the Board, the Board adjourned to July 23, 1945, at 10 A. M.

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July 23, 1945.

The Board of Supervisors of the County of Yolo met this day at 10 A. M. as a Board of Equalization in their meeting room in the Yolo County Court House, Woodland, California, pursuant to adjournment of July 20, 1945, and notice heretofore given.

All members present except Supervisor Cummins, Chairman Naismith presiding.

The Board proceeded with the examination of the Local Roll and, no business coming before the Board, the Board adjourned to July 24, 1945, at 10 A. M.

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July 24, 1945.

The Board of Supervisors of the County of Yolo met this day at 10 A. M. as a Board of Equalization in their meeting room in the Yolo County Court House, Woodland, California, pursuant to adjournment of July 23, 1945, and notice heretofore given.

All members present except Supervisor Cummins, Chairman Naismith presiding.

The Board proceeded with the examination of the Local Roll and, no business coming before the Board, the Board adjourned for the year.

W. Naismith
Chairman of the Board.

Attest: C. F. Kiddleston
Clerk of the Board

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July 1, 1946.

The Board of Supervisors of the County of Yolo met this day at 10 A. M. as a Board of Equalization in their meeting room in the Yolo County Court House, Woodland, California, pursuant to law.

All members present, Chairman Cummins presiding.

ADJOURNMENT TO RECEIVE
LOCAL ROLL

The Assessor having received an extension of time from the State Board of Equalization to June 23, 1946, for filing the Local Roll, the Board adjourned as a Board of Equalization to June 23, 1946., at 10 A. M.

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July 23, 1946.

The Board of Supervisors of the County of Yolo met this day at 10 A. M. as a Board of Equalization in their meeting room in the Yolo County Court House, Woodland, California, pursuant to adjournment of July 1, 1946.

All members present, except Chairman Cummins and Supervisor Naismith.

CHAIRMAN PRO TEM

Supervisor Rogers took the chair for the purpose of the selection of a Chairman pro tem for this meeting in the absence of Chairman Cummins.

Supervisor Merkley moved that Supervisor Rogers be selected as Chairman pro tem for this meeting in the absence of Chairman Cummins.

Supervisor Nuttall seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Nuttall, Merkley, Rogers. Noes: none. Absent: Naismith, Cummins.

RULES FOR NOTICES OF
ASSESSMENT INCREASES

Supervisor Nuttall moved that the following be adopted as the Rules for Notices of Assessment Increases:

"In giving notice to any person, firm or corporation of any proposed increase in their assessment, notice of the intention of the Board of Supervisors sitting as a Board of Equalization, to increase the assessment of any person, firm or corporation, shall be given by the Clerk of the Board depositing in the United States Post Office at Woodland, California, a notice thereof in a sealed envelope, with the postage thereon fully prepaid, addressed to the last known place of residence, or address, of said person, firm or corporation.

Said notice shall contain a direction that the owner of said property shall appear before the said Board of Supervisors, sitting as a Board of Equalization, within five days of the date of said notice and show cause why said assessment should not be increased".

Supervisor Merkley seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Nuttall, Merkley, Rogers. Noes: none. Absent: Cummins and Naismith.

MEETINGS OF BOARD
OF EQUALIZATION

The assessor having delivered the Local Roll to the Clerk of the Board of Supervisors, Supervisor Merkley moved that the Board of Supervisors of the County of Yolo sit as a Board of Equalization from time to time, to-wit: July 28, 1946, July 29, 1946, and July 30, 1946, at 10 o'clock A. M. of each of said days in their meeting room in the Yolo County Court House, Woodland, California, to equalize the assessments of property on the Local Roll, until the business of equalization is disposed of, and that the Clerk of the Board publish a notice of said meetings in the Woodland Daily Democrat, a newspaper of general circulation, printed and published in the County of Yolo, from July 24, 1946, to July 30, 1946, inclusive.

Supervisor Nuttall seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Nuttall, Merkle, Rogers. Noes: none. Absent: Naismith and Cummins.

The Board then adjourned to July 26, 1946, at 10 A. M.

July 26, 1946

of Yolo

The Board of Supervisors of the County met this day at 10 A. M. as a Board of Equalization in their meeting room in the Yolo County Court House, Woodland, California, pursuant to notice given and adjournment of July 23, 1946.

All members present, Chairman Cummins presiding.

The Board proceeded with the examination of the Local Roll and, no business coming before the Board, the Board adjourned to July 29, 1946, at 10 A. M.

July 29, 1946.

The Board of Supervisors of the County of Yolo met this day at 10 A. M. as a Board of Equalization in their meeting room in the Yolo County Court House, Woodland, California, pursuant to notice given and adjournment of July 26, 1946.

All members present, Chairman Cummins presiding.

The Board proceeded with the examination of the Local Roll and, no business coming before the Board, the Board adjourned to July 30, 1946, at 10 A. M.

July 30, 1946.

The Board of Supervisors of the County of Yolo met this day at 10 A. M. as a Board of Equalization in their meeting room in the Yolo County Court House, Woodland, California, pursuant to notice given and adjournment of July 29, 1946.

All members present, Chairman Cummins presiding.

The Board proceeded with the examination of the Local Roll and, no business coming before the Board, the Board adjourned for the year.

Attest: C. R. Kiddleson
Clerk of the Board

Chairman of the Board

July 7, 1947

The Board of Supervisors of the County of Yolo met this day pursuant to law as a Board of Equalization at 10 A. M. in their meeting room in the Yolo County Court House, Woodland, California.

All members present, Chairman Naismith presiding.

ADJOURNMENT TO RECEIVE
LOCAL ROLL

The State Board of Equalization having granted C. C. Stitt, Assessor of the County of Yolo, an extension of time to, and including, July 21, 1947, in which to file the Local Roll with the Clerk, the Board adjourned as a Board of Equalization to July 22, 1947, at 10 A. M.

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July 22, 1947

The Board of Supervisors of the County of Yolo met this day in regular asession as a Board of Equalization at 10 A. M. in their meeting room in the Yolo County Court House, Woodland, California, pursuant to adjournment of July 7, 1947.

All members present, Chairman Naismith presiding.

MEETINGS OF BOARD OF EQUALIZATION

The Assessor having delivered the Local Roll to the Clerk in accordance with the extension of time granted by the State Board of Equalization, Supervisor Merkley moved that the Board of Supervisors of the County of Yolo meet as a Board of Equalization from time to time, to-wit: July 24, 1947, July 25, 1947 and July 30, 1947, at 10 O'Clock A. M. of each of said days in the meeting room of the Board of Supervisors in the Yolo County Court House, Woodland, California, to equalize the assessments of property on the Local Roll, until the business of equalization is disposed of, and that the Clerk of the Board publish a notice of said meetings in the Woodland Daily Democrat, a newspaper of general circulation and published in the County of Yolo, each day from July 23, 1947, to July 30, 1947, both days inclusive, as often as said paper is published.

Supervisor Cummins seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, Cummins, Merkley, Rogers, Naismith. Noes: None. Absent: None.

RULES FOR NOICES OF
ASSESSMENT INCREASES

Supervisor Merkley moved that the following be adopted as the Rules for Notices of Assessment Increases:

In giving notice to any person, firm or corporation of any proposed increase in their assessment, notice of the intention of the Board of Supervisors of the County of Yolo, sitting as a Board of Equalization, to increase the assessment of any person, firm or corporation, shall be given by the Clerk of the Board depositing in the United States Post Office at Woodland, California, a notice thereof in a sealed envelope, with the postage thereon fully prepaid, addressed to the last known place of residence, or address, of said person, firm or corporation.

Said notice shall contain a direction that the owner of said property shall appear before the said Board of Supervisors, sitting as a Board of Equalization, within five (5) days of the date of said notice and show cause why said assessment should not be increased.

Supervisor Cummins seconded the motion and onroll call the motion was declared carried and so ordered.

Ayes: McDermott, Cummins, Merkley, Rogers, Naismith. Noes: None. Absent: None.

The Board then adjourned as a Board of Equalication to July 24, 1947, at 10 A. M.

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July 24, 1947

The Board of Supervisors of the County of Yolo met as a Board of Equalization in regular session this day at 10 A. M. in their meeting room in the Yolo County Court House, Woodland, California, pursuant to notice and adjournment of July 22, 1947.

All members present, Chairman Naismith presiding.

No business coming before the Board, the Board adjourned as a Board of Equalization to July 25, 1947, at 10 A. M.

July 25, 1947.

The Board of Supervisors of the County of Yolo met this day in regular session at 10 A. M. as a Board of Equalization in their meeting room in the Yolo County Court House, Woodland, California, pursuant to notice and adjournment of July 24, 1947.

All members present, Chairman Naismith presiding.

No business coming before the Board, the Board adjourned as a Board of Equalization to July 30, 1947, at 10 A. M.

July 30, 1947

The Board of Supervisors of the County of Yolo met this day in regular session at 10 A. M. as a Board of Equalization in their meeting room in the Yolo County Court House, Woodland, California, pursuant to notice and adjournment of July 25, 1947.

All members present except Supervisor McDermott, Chairman Naismith presiding.

Supervisor McDermott came in later and took his seat.

No business coming before the Board, the Board adjourned as a Board of Equalization for the year.

H. Naismith
Chairman of the Board

Attest:

C. A. Kiddleston
Clerk of the Board

July 6, 1948

The Board of Supervisors of the County of Yolo met this day as a Board of Equalization at 10 A. M. pursuant to law in their meeting room in the Yolo County Court House, Woodland, California.

All members present, Chairman Naismith presiding.

ADJOURNMENT TO RECEIVE
LOCAL ROLL

The State Board of Equalization having granted C. C. Stitt, Assessor of the County of Yolo, an extension of time to, and including July 19, 1948, in which to file the Local Roll with the Clerk of the Board, the Board adjourned as a Board of Equalization to July 20, 1948, at 10 A. M.

July 20, 1948

The Board of Supervisors of the County of Yolo met this day at a Board of Equalization in regular session at 10 A. M. in their meeting room in the Yolo County Court House, Woodland, California, pursuant to adjournment of July 6, 1948.

All members present, Chairman Naismith presiding.

ADJOURNMENT TO RECEIVE
LOCAL ROLL

The State Board of Equalization having granted C. C. Stitt, Assessor of the County of Yolo, an extension of time to, and including July 26, 1948, in which to file the Local Roll with the Clerk of the Board, the Board adjourned as a Board of Equalization to July 26, 1948, at 10 A. M.

July 26, 1948

The Board of Supervisors of the County of Yolo met this day as a Board of Equalization in regular session at 10 A. M. in their meeting room in the Yolo County Court House, Woodland, California, pursuant to adjournment of July 20, 1948.

All members present except Supervisors McDermott and Merkley, Chairman Naismith, presiding.

MEETINGS OF BOARD OF EQUALIZATION

Assessor C. C. Stitt having delivered the Local Roll to the Clerk of the Board in accordance with the extension of time granted by the State Board of Equalization,

Supervisor Rogers moved that the Board of Supervisors of the County of Yolo meet as a Board of Equalization from time to time, to-wit: July 26, 1948, July 27, 1948 and July 30, 1948, at 10 o'clock A. M. of each of said days in the meeting room of the Board of Supervisors in the Yolo County Court House, Woodland, California, to equalize the assessments of property on the Local Roll, until the business of equalization is disposed of, and that the Clerk of the Board publish a notice of said meetings in the Woodland Daily Democrat, a newspaper of general circulation printed and published in the County of Yolo, each day from July 26, 1948, to July 30, 1948, both days inclusive, as often as said paper is published.

Supervisor Cummins seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Rogers, Cummins, Naismith. Noes: None. Absent: McDermott, Merkley.

RULES FOR NOTICES OF ASSESSMENT
INCREASES

Supervisor Cummins moved that the following be adopted as the Rules to Notices of Assessment Increases.

In giving notice to any person, firm or corporation of any proposed increase in their assessment, notice of the intention of the Board of Supervisors of the County of Yolo sitting

as a Board of Equalization, to increase the assessment of any person, firm or corporation, shall be given by the Clerk of the Board depositing in the United States Post Office at Woodland, California, a notice thereof, in a sealed envelope, with the postage thereon fully prepaid, addressed to the last known place of residence, or address, of said person, firm or corporation.

Said Notice shall contain a direction that the owner of said property shall appear before the said Board of Supervisors sitting as a Board of Equalization, within five (5) days of the date of said notice and show cause why said assessment should not be increased.

Supervisor Rogers seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Rogers, Cummins, Naismith. Noes: None. Absent: McDermott, Merkley.

The Board then proceeded with the examination of the Local Roll.

Supervisor McDermott came into the session.

No further business coming before the Board, the Board adjourned to July 27, 1948, at 10 A. M., pursuant to notice.

July 27, 1948

The Board of Supervisors of the County of Yolo met this day as a Board of Equalization in regular session at 10 A. M. in their meeting room in the Yolo County Court House, Woodland, California, pursuant to notice and adjournment of July 26, 1948.

All members present except Supervisor Merkley, Chairman Naismith presiding.

The Board continued with the examination of the Local Roll.

No further business coming before the Board, the Board adjourned to July 30, 1948, at 10 A. M., pursuant to notice.

July 30, 1948

The Board of Supervisors of the County of Yolo met this day as a Board of Equalization in regular session at 10 A. M. in their meeting room in the Yolo County Court House, Woodland, California, pursuant to notice and adjournment of July 27, 1948.

All members present, Chairman Naismith presiding.

The Board continued with the examination of the Local Roll.

APPLICATION OF MARY HUNT-BOYER ET AL
FOR REDUCTION OF ASSESSMENT

Mary Hunt Boyer, et al, having filed a verified application for reduction of the assessment on the tract bounded N. by Hunt, E. by Simmons, S. by Davis, W. by Bowers Acres and the tract bounded N. by Harby, E. by Mallo, et al, S. by Davis, W. by Railroad, except part in City of Davis, from \$103.30 and \$112.50 per acre to \$100.00 per acre because said property should not be assessed for more than nearby property, Mary Hunt Boyer was sworn and testified in the matter of said application for reduction of assessment.

After discussing the matter with Assessor C. C. Stitt, Supervisor Rogers moved that the application be denied.

Supervisor Merkley seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, Cummins, Merkley, Rogers, Naismith. Noes: None. Absent: None.

No further business coming before the Board and the business of equalization having been finished, the Board adjourned as a Board of Equalization for the year.

Attest: C. R. Middleton
Clerk of the Board

H. Naismith
Chairman of the Board

July 5, 1949

The Board of Supervisors of the County of Yolo met this day in regular session as a Board of Equalization pursuant to law at 10 A. M. in their meeting room in the Yolo County Court House, Woodland, California.

All members present except Cummins and Merkley, Chairman Naismith presiding.

ADJOURNMENT TO RECEIVE LOCAL ROLL

The State Board of Equalization having granted Assessor C. C. Stitt to and including July 15, 1949, in which to file the Local Roll, the Board adjourned as a Board of Equalization to July 15, 1949, at 10 A. M.

July 15, 1949

The Board of Supervisors of the County of Yolo met this day in regular session as a Board of Equalization at 10 A. M. in their meeting room in the Yolo County Court House, Woodland, California, pursuant to adjournment of July 5, 1949.

All members present except Supervisor Cummins, Chairman Naismith presiding.

MEETINGS OF THE BOARD OF EQUALIZATION

Assessor C. C. Stitt having delivered the Local Roll to the Clerk of this Board in accordance with the extension of time granted by the State Board of Equalization,

Supervisor Rogers moved that the Board of Supervisors of the County of Yolo meet as a Board of Equalization from time to time, to-wit: July 22, 1949, July 27, 1949, and July 28, 1949, at 10 A. M. of each of said days in the meeting room of the Board of Supervisors in the Yolo County Court House, Woodland, California, to equalize the assessments of property on the Local Roll until the business of Equalization is disposed of, and that the Clerk of the Board publish a notice of said meetings in the Woodland Daily Democrat, a newspaper of general circulation printed and published in the County of Yolo, each day from July 18, 1949, to July 28, 1949, both days inclusive, as often as said paper is published, and that he publish a notice of said meetings in the Davis Enterprise, Winters Express and Woodland Record, all being weekly newspapers of general circulation, printed and published in the County of Yolo, in their respective issues of July 22, 1949.

Supervisor McDermott seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, Merkley, Rogers, Naismith. Noes: None. Absent: Cummins.

RULES FOR NOTICES OF ALL ASSESSMENT INCREASES

Supervisor Merkley moved that the following be adopted as the Rules for Notices of All Assessment Increases:

"In giving notice to any person, firm or corporation of an proposed increase in their assessment, notice of the intention of the Board of Supervisors of the County of Yolo, sitting as a Board of Equalization, to increase the assessment of any person, firm or corporation, shall be given by the Clerk of the Board depositing in the United States Post Office at Woodland, California, a notice thereof, in a sealed envelope, with postage thereon fully prepaid, addressed to the last known place of residence, or address, of said person, firm or corporation.

Said notice shall contain a direction that the owner of said property shall appear before the said Board of Supervisors, sitting as a Board of Equalization, within five (5) days of the date of said notice and show cause why said assessment should not be increased".

Supervisor McDermott seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, Merkley, Rogers, Naismith. Noes: None. Absent: Cummins.

The Board then proceeded with the examination of the Local Roll.

No further business coming before the Board, the Board adjourned as a Board of Equalization to July 22, 1949, at 10 A. M.

July 22, 1949

The Board of Supervisors of the County of Yolo met this day in regular session at 10 A. M. as a Board of Equalization in their meeting room in the Yolo County Court House, Woodland, California, pursuant to notice and adjournment of July 15, 1949.

All members present except Cummins and Merkley, Chairman Naismith presiding.

Supervisor Merkley came in and took his seat.

The Board proceeded with the examination of the Local Roll.

No further business coming before the Board, the Board adjourned to July 27, 1949, at 10 A. M.

July 27, 1949

The Board of Supervisors of the County of Yolo met this day in regular session at 10 A. M. as a Board of Equalization in their meeting room in the Yolo County Court House, Woodland, California, pursuant to notice and adjournment of July 22, 1949.

All members present except Supervisor Cummins, Chairman Naismith presiding.

The Board proceeded with the examination of the Local Roll.

APPLICATION OF HENRY W. ATKINS AND JOHN
A. ATKINS FOR REDUCTION OF ASSESSMENT

Henry W. Atkins was sworn and testified in the matter of the verified application of Henry W. Atkins and John A. Atkins for a reduction of \$1500.00 from the assessment of \$6,000.00 situated in Yolo County, on the improvements on the real property described as follows:

N 1/2 of S 1/2 of S. L. S. No. 345, except 1 acre deeded to Henry W. Atkins, 143 O. R. 116, except part deeded to J. A. Atkins, et al. 287 O. R. Page 287 and except part to Iusher and Van De Mark, 287 O. R. Page 496, in I. 6 N. R 4 E

and, after a discussion of the matter with Assessor Stitt and Henry W. Atkins,

Supervisor Merkley moved that the assessment of \$6,000.00 on the improvements on the real property above described be reduced to \$4,500.00 as prayed for.

Supervisor Rogers seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, Merkley, Rogers, Naismith. Noes: None. Absent: Cummins.

No further business coming before the Board, the Board adjourned to July 28, 1949.

July 28, 1949

The Board of Supervisors of the County of Yolo met this day in regular session at 10 A. M. as a Board of Equalization in their meeting room in the Yolo County Court House, Woodland, California, pursuant to notice and adjournment of July 27, 1949.

All members present except Supervisor Cummins, Chairman Naismith presiding.

The Board proceeded with the examination of the Local Roll.

No further business coming before the Board, the Board adjourned as a Board of Equalization for the year.

Attest:

C. P. Kiddison
Clerk of the Board

H. Naismith
Chairman of the Board.

July 3, 1950

The Board of Supervisors of the County of Yolo met this day in regular session as a Board of Equalization at 10 A. M. in their meeting room in the Yolo County Court House, Woodland, California, pursuant to law.

All members present, Chairman Naismith presiding.

MEETINGS OF THE BOARD OF EQUALIZATION

Assessor C. C. Stitt having completed the Local Roll and having delivered the Local Roll to the Clerk of the Board of Supervisors according to law,

Supervisor Merkley moved that the Board of Supervisors of the County of Yolo meet as a Board of Equalization from time to time, to-wit: July 10, 1950, July 11, 1950 and July 12, 1950, at 10 A. M. of each of said days, in the meeting room of the Board of Supervisors in the Yolo County Court House, Woodland, California, to equalize the assessments of property on the Local Roll until the business of Equalization is disposed of, and that the Clerk of the Board publish a notice of said meetings in the Woodland Daily Democrat, a newspaper of general circulation, printed and published in the County of Yolo, each day from July 5, 1950, to July 12, 1950, both days inclusive, as often as said newspaper is published, and that he also publish a notice of said meetings in the Davis Enterprise, Winters Express and Record of Yolo County, each being weekly newspapers of general circulation, printed and published in the County of Yolo, in their respective issues of July 7, 1950.

Supervisor Johnston seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, Johnston, Merkley, Rogers, Naismith. Noes: None. Absent: None.

RULES FOR NOTICES OF ASSESSMENT INCREASES,
AND FOR REDUCTIONS OF ASSESSMENTS

Supervisor Rogers moved that the following be adopted as the Rules for Notices of Assessment Increases, and for Reductions of Assessments:

"In giving notice to any person, firm, or corporation, of a proposed increase in the assessment, notice of Intention of the Board of Supervisors of the County of Yolo, sitting as a Board of Equalization, to increase the assessment of any person, firm, or corporation, shall be given by the Clerk of the Board depositing in the United States Post Office at Woodland, California, a notice thereof, in a sealed envelope, with postage thereon fully prepaid, addressed to the last place of residence, or address, of said person, firm, or corporation.

Said notice shall contain a direction that the owner of said property shall appear before the said Board of Supervisors sitting as a Board of Equalization, within five (5) days of the date of said notice and show cause why said assessment should not be increased.

A reduction in an assessment on the Local Roll shall not be made unless the party affected, or his agent, make and file with the Board of Supervisors sitting as a Board of Equalization, a verified written application for the reduction of the assessment, showing the facts claimed to require the reduction, according to Section 1607 of the Revenue and Taxation Code."

Supervisor Johnston seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, Johnston, Merkley, Rogers, Naismith. Noes: None. Absent: None.

The Board proceeded with the examination of the Local Roll and, no further business coming before the Board, the Board adjourned to July 10, 1950, at 10 A. M.

July 10, 1950

The Board of Supervisors of the County of Yolo met this day in regular session as a Board of Equalization at 10 A. M. in their meeting room in the Yolo County Court House, Woodland, California, pursuant to notice, and adjournment of July 3, 1950

All members present except Supervisor Merkley, Chairman Naismith presiding.

The Board proceeded with the examination of the Local Roll.

at 2 P. M.

Supervisor Merkley came in and took his seat.

No business coming before the Board, the Board adjourned to July 11, 1950, at 10 A. M.

July 11, 1950

The Board of Supervisors of the County of Yolo met this day in regular session as a Board of Equalization at 10 A. M. in their meeting room in the Yolo County Court House, Woodland, California, pursuant to notice and adjournment of July 10, 1950.

All members present except Supervisors Naismith and Rogers.

CHAIRMAN PRO TEM

Supervisor Merkley assumed the Chair for the purpose of selecting a Chairman Pro Tem in the place of Supervisor Naismith.

Supervisor McDermott moved that Supervisor Merkley be selected as Chairman Pro Tem in the place of Supervisor Naismith, absent.

Supervisor Johnston seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, Johnston, Merkley. Noes: None. Absent: Rogers and Naismith.

The Board proceeded with the examination of the Local Roll.

No business coming before the Board, the Board adjourned to July 12, 1950, at 10 A. M.

July 12, 1950

The Board of Supervisors of the County of Yolo met this day in regular session as a Board of Equalization at 10 A. M. in their meeting room in the Yolo County Court House, Woodland, California, pursuant to notice and adjournment of July 11, 1950.

All members present except Supervisor Rogers, Chairman Naismith presiding.

The Board proceeded with the examination of the Local Roll.

APPLICATION OF LODGE-GRAFTON MASONIC HALL ASSOCIATION FOR REDUCTION OF ASSESSMENT

John C. Colling, member of Board of Directors of Lodge-Grafton Masonic Hall Association, having filed a verified application for reduction of assessment on the improvements on Lot 4, Block 5, Knights Landing, for the reason that said improvements were over assessed at \$5,000. and should not be assessed for more than \$3,400.00, after a discussion of the matter with Mr Colling and

Supervisor McDermott moved that the assessment on the improvements on said property be reduced from \$5,000.00 to \$3,400.00, as prayed for.

Supervisor Johnston seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, Johnston, Merkley, Naismith. Noes: None. Absent: Rogers.

APPLICATION OF LODGE-YOLO MASONIC TEMPLE ASSOCIATION INC. FOR REDUCTION OF ASSESSMENT

C. F. Hayden, Secretary of Lodge-Yolo Masonic Temple Association, having filed a verified application for reduction of assessment on the improvements on Lot 3, Block 2, Cacheville, for the reason that said improvements were overassessed at \$6,000.00, and should not be assessed for more than \$3,420.00, after a discussion of the matter with Mr. Hayden and

Supervisor McDermott moved that the assessment on the improvements on said property be reduced from \$6,000.00 to \$3,420.00, as prayed for.

Supervisor Merkley seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, Johnston, Merkley, Naismith. Noes: None. Absent: Rogers.

No further business coming before the Board the Board adjourned as a Board of Equalization for the year.

Attest: C. C. Still
Clerk

W. Naismith
Chairman

July 2, 1941

The Board of Supervisors of the County of Yolo met this day in regular session as a Board of Equalization at 10 A. M. in their meeting room in the Yolo County Court House, Woodland, California, pursuant to law.

All members present, Chairman Naismith presiding.

MEETINGS OF THE BOARD OF EQUALIZATION

Assessor C. C. Still having completed the Local Roll for 1951-1952, and having delivered said Local Roll to the Clerk of the Board according to law,

Supervisor Rogers moved that the Board of Supervisors of Yolo County meet as a Board of Equalization from time to time, to-wit: July 9, 1951, July 10, 1951, and July 13, 1951, at 10 A. M. on each of said days in the meeting room of the Board of Supervisors in the Yolo County Court House, Woodland, California, to equalize the assessments of property on the Local Roll until the business of equalization is disposed of, and that the Clerk of the Board publish a notice of said meetings in the Woodland Daily Democrat, a newspaper of general circulation, printed and published in the County of Yolo, each day from July 3, 1951, to July 12, 1951, both days inclusive, as often as said newspaper is published, and that said Clerk also publish a notice of said meetings in the Davis Enterprise, Winters Express and The Record of Yolo County, each of said ^{news} papers being newspapers of general circulation, printed and published in the County of Yolo, in their respective issues of July 6, 1951.

Supervisor Johnston seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, Johnston, Merkley, Rogers, Naismith. Noes: None. Absent: None.

RULES FOR NOTICES OF ASSESSMENT INCREASES AND REDUCTIONS

Supervisor Rogers moved that the following be adopted as the Rules of Notices of Assessment Increases, and for reductions of Assessments.

"In giving notice to any person, firm or corporation, of a proposed increase of assessment, Notice of Intention of the Board of Supervisors of the County of Yolo, sitting as a Board of Equalization, to increase the assessment of any person, firm or corporation, shall be given by the Clerk of the Board depositing in the United States Post Office at Woodland, California, a notice thereof in a sealed envelope, with the postage thereon fully prepaid, addressed to the last place of residence, or address, of said person, firm or corporation.

Said Notice shall contain a direction that the owner of said property shall appear before the Board of Supervisors, sitting as a Board of Equalization, within five (5) days of the date of said notice, and show cause why said assessment should not be increased.

A reduction in an assessment on the Local Roll shall not be made unless the party affected, or his agent, makes and files with the Board of Supervisors, sitting as a Board of Equalization, a verified written application for the reduction of the assessment showing the facts claimed to require the reduction of assessment, according to section 1607 of the Revenue and Taxation Code.

Supervisor McDermott seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, Johnston, Merkley, Rogers, Naismith. Noes: None. Absent: None.

The Board proceeded with the examination of the Local Roll and not further business coming before the Board, the Board adjourned as a Board of Equalization to July 9, 1951, at 10 A. M.

July 9, 1951

The Board of Supervisors of the County of Yolo met this day in regular session as a Board of Equalization at 10 A. M. in their meeting room in the Yolo County Court House, Woodland, California, pursuant to notice and adjournment of July 2, 1951.

All members present except Chairman Naismith.

CHAIRMAN PRO TEM

Supervisor Rogers took the chair for the purpose of selection of a Chairman Pro Tem in the absence of Chairman Naismith.

Supervisor McDermott moved that Supervisor Merkley act as Chairman Pro Tem in the absence of Chairman Naismith.

Supervisor Johnston seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, Johnston, Rogers. Noes: None. Absent: Naismith. Not voting: Merkley.

Several taxpayers appeared before the Board and expressed their opinions on the tax situation.

No further business coming before the Board, the Board adjourned as a Board of Equalization to July 10, 1951.

July 10, 1951

The Board of Supervisors of the County of Yolo met this day in regular session as a Board of Equalization at 10 A. M. in their meeting room in the Yolo County Court House, Woodland, California, pursuant to notice and adjournment of July 9, 1951.

All members present except Chairman Naismith.

CHAIRMAN PRO TEM

Supervisor Merkley took the chair for the purpose of selection of a Chairman Pro Tem in the absence of Chairman Naismith.

Supervisor Rogers moved that Supervisor Merkley act as Chairman Pro tem in the absence of Chairman Naismith.

Supervisor Johnston seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, Johnston, Rogers. Noes: None. Absent: Naismith. Not voting: Merkley.

Several taxpayers appeared before the Board and expressed their opinions on the tax situation.

No further business coming before the Board, the Board adjourned as a Board of Equalization to July 13, 1951, at 10 A. M.

July 13, 1951

The Board of Supervisors of the County of Yolo met this day in regular session as a Board of Equalization at 10 A. M. in their meeting room in the Yolo County Court House, Woodland, California, pursuant to notice and adjournment of July 10, 1951.

All members present, Chairman Naismith presiding.

APPLICATION FOR REDUCTION OF ASSESSMENT
(Sorosis Fruit Company)

Sorosis Fruit Company, a California Corporation, having filed a verified application for the reduction of assessment on Parcels 20-02-01, 20-01-08 and 20-02-10,

Norman Ellis was sworn and testified.

Supervisor Johnston moved that the application be denied.

Supervisor Rogers seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, Johnston, Rogers, Naismith. Noes: Merkley. Absent: None.

APPLICATION FOR REDUCTION OF ASSESSMENT
(Ranier Brewing Company)

Ranier Brewing Company, having filed a verified application for reduction of assessment on all that portion of Lots

Kenneth Lovdal was sworn and testified.

Supervisor Rogers moved that the application be denied except as to old tractor.

Supervisor Johnston seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, Johnston, Rogers, Naismith. Noes: Merkley. Absent: None.

APPLICATION FOR REDUCTION OF ASSESSMENT
(Anson A. Casselman)

Anson A. Casselman having filed a verified application for the reduction of assessment on

Anson A. Casselman was sworn and testified, and no action taken on his application.

APPLICATION FOR REDUCTION OF ASSESSMENT
(Mildred McDaniel)

Mildred McDaniel having filed a verified application for reduction of assessment on

A. H. McDaniel was sworn and testified.

Supervisor Rogers moved that the application be denied.

Supervisor McDermott seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, Johnston, Rogers, Naismith. Noes: Merkley. Absent: None.

APPLICATION FOR REDUCTION OF ASSESSMENT
(Francis J. Meyer)

Francis J. Meyer having filed a verified application for reduction of assessment on

Francis J. Meyer was sworn and testified.

Supervisor Rogers moved that the application be denied.

Supervisor Johnston seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, Johnston, Rogers, Naismith. Noes: Merkley. Absent: None.

APPLICATION FOR REDUCTION OF ASSESSMENT
(Albert J. Meyer)

Albert J. Meyer having filed a verified application for reduction of assessment on

Francis J. Meyer was sworn and testified.

Supervisor Rogers moved that the application be denied.

Supervisor Johnston seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, Johnston, Rogers, Naismith. Noes: Merkley. Absent: None.

APPLICATION FOR REDUCTION OF ASSESSMENT
(Wallace E. Truslow)

Wallace E. Truslow, having filed a verified application for reduction of assessment on

Wallace E. Truslow was sworn and testified, and no action was taken on his application.

APPLICATION FOR REDUCTION OF ASSESSMENT
(H. M. Rich)

H. M. Rich having filed a verified application for reduction of assessment on

H. M. Rich was sworn and testified, and no action was taken on his application.

APPLICATION FOR REDUCTION OF ASSESSMENT
(Joseph Veress)

Joseph Veress having filed a verified application for reduction of assessment on

H. M. Rich was sworn and testified, and no action was taken on his application.

APPLICATION FOR REDUCTION OF ASSESSMENT
(M. O. Santoni)

M. O. Santoni having filed a verified application for reduction of assessment on

H. M. Rich was sworn and testified, and no action was taken on his application.

APPLICATION FOR REDUCTION OF ASSESSMENT
(Arthur Alves)

Arthur Alves having filed a verified application for reduction of assessment on

H. M. Rich was sworn and testified, and no action was taken on his application.

APPLICATION FOR REDUCTION OF ASSESSMENT
(J. E. O'Connor)

J. E. O'Connor having filed a verified application for reduction of assessment on

H. M. Rich was sworn and testified, and no action was taken on his application.

APPLICATION FOR REDUCTION OF ASSESSMENT
(Frank L. & Ruth E. Lang)

Frank L. Lang and Ruth E. Lang having filed a verified application for reduction of Assessment on

H. M. Rich was sworn and testified, and no action was taken on their application.

APPLICATION FOR REDUCTION OF ASSESSMENT
(James A. Damron)

James A. Damron having filed a verified application for reduction of assessment on

H. M. Rich was sworn and testified, and no action was taken on his application.

APPLICATION FOR REDUCTION OF ASSESSMENT
(M. E. & Viola Vinnie Dole)

M. E. Dole and Viola Vinnie Dole having filed a verified application for reduction of Assessment on

H. M. Rich was sworn and testified, and no action was taken on their application.

APPLICATION FOR REDUCTION OF ASSESSMENT
(Davidella Hershey, et al)

Davidella Hershey, et al, having filed a verified application for reduction of assessment on

H. M. Rich was sworn and testified, and no action was taken on their application.

APPLICATION FOR REDUCTION OF ASSESSMENT
(Peter Schmidl)

Peter Schmidl having filed a verified application for reduction of assessment on Parcel No. 16- 302-8,

Peter Schmidl was sworn and testified, and no action was taken on his application.

APPLICATION FOR REDUCTION OF ASSESSMENT
(Peter Schmidl)

Peter Schmidl having filed a verified application for reduction of assessment on Parcel No. 16- 302-10,

Peter Schmidl was sworn and testified, and no action was taken on his application.

APPLICATION FOR REDUCTION OF ASSESSMENT
(Mary J. Hollenbeck)

Mary J. Hollenbeck having filed a verified application for reduction of assessment on No. 16-301-4,

Peter Schmidl was sworn and testified, and no action was taken on her application.

APPLICATION FOR REDUCTION OF ASSESSMENT
(Henry Oeste Estate)

Sophia Oeste, executrix of the last will and testament of Henry Oeste, deceased, having filed a verified application for reduction of assessment on

C. K. Curtright was sworn and testified and no action was taken on her application.

Supervisor Rogers moved that the Board adjourn as a Board of Equalization to Friday, July 20, 1951, at 9 A. M.

Supervisor McMerritt seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McMerritt, Johnston, Merkley, Rogers, Naismith. Noes: None. Absent: None

All applicants whose applications were not heard were directed to appear on Friday, July 20, 1951, at 9 A. M.

July 20, 1951

The Board of Supervisors of the County of Yolo met this day in regular session as a Board of Equalization at 9 A. M. in their meeting room in the Yolo County Court House, Woodland, California, pursuant to adjournment of July 13, 1951.

All members present, Chairman Naismith presiding.

APPLICATION FOR REDUCTION OF ASSESSMENT
(D. E. Fourness)

D. E. Fourness having filed a verified application for reduction of assessment on

D. F. Fourness was sworn and testified and no action was taken.

APPLICATION FOR REDUCTION OF ASSESSMENT
(D. E. & Verna Fourness)

D. E. Fourness and Verna Fourness having filed a verified application for reduction of assessment on

D. F. Fourness was sworn and testified and no action was taken.

APPLICATION FOR REDUCTION OF ASSESSMENT
(Harriet Kergel)

Harriet Kergel having filed a verified application for reduction of assessment on

Harriet Kergel was sworn and testified and no action was taken.

APPLICATION FOR REDUCTION OF ASSESSMENT
(Thornton E. & Albert L. Pylman)

Thornton E. Pylman and Albert L. Pylman having filed a verified application for reduction of assessment on

Thornton E. Pylman was sworn and testified and no action was taken.

APPLICATION FOR REDUCTION OF ASSESSMENT
(G. K. Swingle)

G. K. Swingle having filed a verified application for reduction of assessment on

Eleanor Swingle was sworn and testified and no action was taken.

APPLICATION FOR REDUCTION OF ASSESSMENT
(F. L. Farish)

F. L. Farish having filed a verified application for reduction of assessment on

F. L. Farish was sworn and testified and no action was taken.

APPLICATION FOR REDUCTION OF ASSESSMENT
(A. R. Greeman)

A. R. Greeman having filed a verified application for reduction of assessment on

A. R. Greeman was sworn and testified and no action was taken.

APPLICATION FOR REDUCTION OF ASSESSMENT
(Ralph W. Pollock)

Ralph W. Pollock having filed a verified application for reduction of assessment on

Ralph W. Pollock was sworn and testified and no action was taken.

APPLICATIONS FOR REDUCTION OF ASSESSMENT
(James A. Dameron, J. E. O'Connor, Thornton E. & Albert L. Pylman, Davidella Hershey et al, M. O. Santoni, M. E. & Viola Vinnie Dole, Joseph M. Veress, H. M. Rich, Sorosis Fruit Company, Wallace B. Truslow, Harriet Kergel.)
(No Action on Applications)

Supervisor Johnston moved that the following applications for reduction of assessment be

denied:

James A. Damron
J. E. O'Connor
Thornton E. & Albert
L. Pylman
Davidella Hershey, et al
M. O. Santoni

M. E. & Viola Vinnie Dole
Joseph Veress
H. M. Rich
Soros Fruit Company
Wallace B. Truslow
Harriet Kergel.

Supervisor Rogers seconded the motion and on roll call the motion was declared lost and so ordered.

Ayes: Johnston, Rogers. Noes: McDermott, Merkley, Naismith. Absent: None.

APPLICATIONS FOR REDUCTION OF ASSESSMENT

(Mildred McDaniel, G. K. Swingle, Albert J. Meyer,
Francis J. Meyer, Sophia Oeste, Executrix, F. L.
Farish) (No action taken on applications)

Supervisor Rogers moved that the following applications for reduction of assessment be denied:

Mildred McDaniel,
G. K. Swingle,
Albert J. Meyer,

Francis J. Meuer
Sophia Oeste, executrix,
F. L. Farish

No one seconded the motion, and the motion was declared lost for the lack of a second.

APPLICATIONS FOR REDUCTION OF ASSESSMENT

(Mildred McDaniel, G. K. Swingle, Albert J. Meyer,
Francis J. Meyer, Sophia Oeste, Executrix)
(Applications denied)

Supervisor Rogers moved that the following applications for reduction of assessment be denied:

Mildred McDaniel
G. K. Swingle
Albert J. Meyer

Francis J. Meyer
Sophia Oeste, executrix

Supervisor Johnston seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, Johnston, Merkley, Rogers, Naismith. Noes: None. Absent: None.

APPLICATION FOR REDUCTION OF ASSESSMENT

(A. R. Greeman) (Application Denied)

Supervisor Merkley moved that the following application for reduction of assessment be denied: A. R. Greeman

Supervisor McDermott seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, Johnston, Merkley, Rogers, Naismith. Noes: None. Absent: None.

APPLICATIONS FOR REDUCTION OF ASSESSMENT

(James A. Damron, J. E. O'Connor, Thornton E.
& Albert L. Pylman, Davidella Hershey et al,
M. O. Santoni, M. E. & Viola Vinnie Dole,
Joseph Veress, H. M. Rich, Soros Fruit
Company, Wallace B. Truslow, Harriet Kergel.
(Applications denied)

Supervisor McDermott moved that the following applications for reduction of Assessment be denied:

James A. Damron
J. E. O'Connor
Thornton E. & Albert
L. Pylman
Davidella Hershey et al
M. O. Santoni

M. E. & Viola Vinnie Dole
Joseph Veress
H. M. Rich
Soros Fruit Company
Wallace B. Truslow
Harriet Kergel

Supervisor Rogers seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, Johnston, Rogers. Noes: Merkley, Naismith. Absent: None.

APPLICATIONS FOR REDUCTION OF ASSESSMENT

(Arthur Alves, Davidella Hershey et al, Ralph W.
Pollock, H. M. Rich, Frank L. & Ruth E. Lang)
(Applications denied)

Supervisor McDermott moved that the following applications for reduction of assessment be denied:

Arthur Alves

H. M. Rich

Davidella Hershey
Ralph W. Pollock

Frank L. & Ruth E. Lang

Supervisor Rogers seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, Johnston, Merkley, Rogers, Naismith. Noes: None. Absent: None.

APPLICATIONS FOR REDUCTION OF ASSESSMENT
(Frank Chiles (3), Nicholas Mellon, Gordon D. Pearson, Florence Reavis) (Denied)

Supervisor Rogers moved that the following applications for reduction of assessment be denied on account of no appearance by the applicants before the Board:

Frank Chiles (3)
Gordon D. Pearson

Nicholas Mellon
Florence Reavis

Supervisor McDermott seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, Johnston, Merkley, Rogers, Naismith. Noes: None. Absent: None.

APPLICATIONS FOR REDUCTION OF ASSESSMENT
(Ranier Brewing Company, Anson A. Casselman, Mary J. Hollenbeck, Peter Schmidl (2), D. E. Fourness, D. E. & Verna Fourness) (Applications Denied)

Supervisor Merkley moved that the following applications for reduction of assessment be denied:

Ranier Brewing Company
Anson A. Casselman
Mary J. Hollenbeck

Peter Schmidl
D. E. Fourness
D. E. & Verna Fourness

APPLICATION FOR REDUCTION OF ASSESSMENT
(F. L. Farish) (Denied)

Supervisor Rogers moved that the following application for reduction of assessment be denied: F. L. Farish

Supervisor McDermott seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Rogers, McDermott, Naismith. Noes: Johnston, Merkley. Absent: None.

No further business coming before the Board, the Board adjourned as a Board of Equalization for the year.

Attest:

C. L. Kiddleon

Clerk of the Board

W. Naismith

Chairman of the Board

July 7, 1952

The Board of Supervisors of the County of Yolo met this day in regular session as a Board of Equalization at 10 A. M. in their meeting room in the Yolo County Court House, Woodland, California, pursuant to law.

All members present, Chairman Waismith presiding.
Supervisor Merkley was not present at the afternoon session.

MEETINGS OF THE BOARD OF
EQUALIZATION

Assessor C. C. Stitt having completed the Local Roll for 1952-1953, and having delivered said Local Roll to the Clerk of the Board according to law,

Supervisor Johnston moved that the Board of Supervisors of Yolo County meet as a Board of Equalization from time to time, to-wit: July 11, 1952, and July 14, 1952, at 10 A. M. on each of said days in the meeting room of the Board of Supervisors in the Yolo County Court House, Woodland, California, to equalize the assessments of property on the Local Roll until the business of equalization is disposed of, and that the Clerk of the Board Publish a notice of said meetings in the Woodland Daily Democrat, a newspaper of general circulation, printed and published in the County of Yolo, each day from July 8, 1952, to July 14, 1952, both days inclusive, as often as said newspaper is published, and that said Clerk also publish a notice of said meetings in the Winters Express and The Recorder of Yolo County, each of said newspapers being newspapers of general circulation, printed and published in Yolo County, in their respective issues of July 11, 1952, and July 8, 1952, and in the Davis Enterprise in its issue of July 10, 1952.

Supervisor McDermott seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, Johnston, Rogers, Waismith. Noes: None. Absent: Merkley.

RULES FOR NOTICES OF ASSESSMENT INCREASES
AND APPLICATIONS FOR REDUCTIONS

Supervisor Johnston moved that the following be adopted as the Rules for Notices of Assessment Increases and for Applications for Reduction of Assessments:

"In giving notice to any person, firm or corporation, of a proposed increase of assessment, Notice of Intention of the Board of Supervisors of the County of Yolo sitting as a Board of Equalization, to increase the assessment of any person, firm or corporation, shall be given by the Clerk of the Board depositing in the United States Post Office at Woodland, California, a notice thereof in a sealed envelope, with the postage thereon fully prepaid, addressed to the last place of residence, or address, of said person, firm or corporation.

Said Notice shall contain a direction that the owner of said property shall appear before the Board of Supervisors, sitting as a Board of Equalization, within five (5) days of the date of said notice, and show cause why said assessment should not be increased.

A reduction in an assessment on the Local Roll shall not be made unless the party affected, or his agent, makes and files with the Board of Supervisors, sitting as a Board of Equalization, a verified written application for the reduction of the assessment showing the facts claimed to require the reduction of assessment, according to Section 1607 of the Revenue and Taxation Code."

Supervisor Rogers seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, Johnston, Rogers, Waismith. Noes: None. Absent: Merkley.

The Board proceeded with the examination of the Local Roll and no further business coming before the Board, the Board adjourned as a Board of Equalization to July 11, 1952, at 10 A. M.

July 11, 1952

The Board of Supervisors of the County of Yolo met this day in regular session as a Board of Equalization at 10 A. M. in their meeting room in the Yolo County Court House, Woodland, California, pursuant to notice duly given, and adjournment of July 7, 1952.

All members present except Supervisor Merkley, Chairman Naismith presiding.

ASSESSMENT REDUCTION APPLICATION
AILEEN E. ARMSTRONG

verified

H. G. Armstrong was sworn and testified on the application of Aileen E. Armstrong for a reduction of assessment on:

Parcel No. 19-011-4	400 acres	assessed at \$21,750 or \$54.37 per acre
" " 19-02-17	355 "	" " \$22,120 or \$62.30 " "
" " 19-041-1	61 "	" " \$ 3,625 or \$59.40 " "

for the reason that said lands should not be assessed for more than \$50.00 per acre, and the said application was submitted and taken under advisement.

Supervisor Merkley came into the meeting in the afternoon.

ASSESSMENT REDUCTION APPLICATION
MARY ANN RICHARDSON

Mary Ann Richardson having filed a verified application for a reduction of the assessment on Parcel No. 19-463-8, assessed at \$75.00 per acre for the reason that proper allowance has not been accredited by the Assessor for waste lands, and that said lands should not be assessed for more than \$46.83 per acre,

Assessor C. C. Stitt was sworn and testified, and

Supervisor Merkley moved that the said Application for Reduction of Assessment be granted.

Supervisor McDermott seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, Johnston, Merkley, Rogers, Naismith. Noes: None. Absent: None.

ASSESSMENT REDUCTION APPLICATION
AILEEN E. ARMSTRONG

Supervisor Merkley moved that the Application of Aileen E. Armstrong for a reduction of assessment on:

Parcel No. 19-011-4	400 acres	assessed at \$21,750 or \$54.37 per acre
" " 19-02-17	355 acres	" " \$22,120 or \$62.30 " "
" " 19-041-1	61 acres	" " \$ 3,625 or \$59.40 " "

for the reason that said lands should not be assessed for more than \$50.00 per acre, be denied.

Supervisor Rogers seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Johnston, Merkley, Rogers, Naismith. Noes: McDermott. Absent: None.

No further business coming before the Board, sitting as a Board of Equalization, the Board adjourned to July 14, 1952, at 10 A. M.

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July 14, 1952

The Board of Supervisors of the County of Yolo met this day in regular session as a Board of Equalization at 10 A. M. in their meeting room in the Yolo County Court House, Woodland, California, pursuant to notice duly given and adjournment of July 11, 1952.

All members present except Supervisor Merkley, Chairman Naismith presiding.

ASSESSMENT REDUCTION APPLICATION
DAVIS TOWNHOUSE, INC.

Ernest H. Smith and Robert M. Cole were sworn and testified in the matter of the verified application of Davis Townhouse, Inc., for a reduction of assessment on real property in the City of Davis, described as follows:

Lots Two (2) to Thirteen (13), inclusive, in Block Forty-nine (49) according to the official Plat of the City of Davis, filed for record on June 6, 1933, with the County Recorder of the County of Yolo in Book 3 of Maps at page 71, described on the Local Roll of Yolo County as Parcel No. 1-203-4,

from \$95,400.00 to \$70,000.00, on the ground that said assessment is unjustly and unlawfully discriminating, and the application for reduction of assessment was taken under advisement.

ASSESSMENT REDUCTION APPLICATION
DAVIS TOWNHOUSE, INC.

Supervisor Rogers moved that the verified application of Davis Townhouse, Inc., for a Reduction of assessment on the improvements on real property in the City of Davis, described as follows:

Lots Two (2) to Thirteen (13), inclusive, in Block Forty-nine (49) according to the official Plat of the City of Davis, filed for record on June 6, 1933, with the County Recorder of the County of Yolo in Book 3 of Maps at page 71, described on the Local Roll of Yolo County at Parcel No. 1-203-4,

from \$95,400.00 to \$70,000.00, on the ground that said assessment is unjustly and unlawfully discrimination, be denied.

Supervisor McDermott seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, Johnston, Rogers, Naismith. Noes: None. Absent: Merkley.

No further business coming before the Board, the Board adjourned as a Board of Equalization for the Year.

Attest: C. R. Kiddle
Clerk of the Board

H. Naismith
Chairman of the Board

July 6, 1954

The Board of Supervisors of the County of Yolo met this day in regular session at 10 AM as a Board of Equalization in their meeting room in the Yolo County Court House, Woodland, California, pursuant to law.

All members present, Chairman DuBois presiding.

MEETINGS OF THE BOARD OF
EQUALIZATION

Assessor C. C. Stitt, having completed the Local Roll for 1954-1955, and having delivered said Local Roll to the Clerk of the Board of Supervisors, according to law,

Supervisor Rogers moved that the Board of Supervisors of Yolo County meet as a Board of Equalization from time to time, to-wit: July 13, 1954, July 14, 1954, and July 16, 1954, at 10 A. M. on each of said days in the meeting room of the Board of Supervisors, in the Yolo County Court House, Woodland, California, to equalize the assessments of property on the Local Roll until the business of Equalization is disposed of, and that the Clerk of the Board

publish a notice of said meetings in the Woodland Daily Democrat, a newspaper of general circulation, printed and published in the County of Yolo, each day from July 8, 1954, to July 16, 1954, both days inclusive, as often as said paper is published, and also that said Clerk also publish a notice of said meetings in the Winters Express-Record of Yolo County, and Davis Enterprise, each of said newspapers being newspapers of general circulation, printed and published in the County of Yolo, in their respective issues of July 8, 1954, July 9, 1954, and July 8, 1954.

Supervisor Drew seconded the motion and on roll call, the motion was declared carried and so ordered.

Ayes: McDermott, Rogers, Drew, Tolle, DuBois. Noes: None. Absent: None.

RULES FOR NOTICES OF ASSESSMENT INCREASES AND
APPLICATIONS FOR ASSESSMENT REDUCTIONS

Supervisor McDermott moved that the following be adopted as the Rules for Assessment Increases and Applications for Assessment Reductions:

Notices of

July 6, 1953

The Board of Supervisors of the County of Yolo met this day in regular session as a Board of Equalization at 10 A. M. in their meeting room in the Yolo County Court House, Woodland, California, pursuant to law.

All members present, Chairman Rogers presiding.

MEETINGS OF THE BOARD OF
EQUALIZATION

Assessor C. C. Stitt having completed the Local Roll for 1953-1954, and having delivered said Local Roll to the Clerk of the Board according to law,

Supervisor DuBois moved that the Board of Supervisors meet as a Board of Equalization from time to time, to-wit: July 13, 1953, July 14, 1953, and July 17, 1953, at 10 A. M. on each of said days in the meeting room of the Board of Supervisors in the Yolo County Court House, Woodland, California, to equalize the assessments of property on the Local Roll until the business of equalization is disposed of, and that the Clerk of the Board publish a notice of said meetings in the Woodland Daily Democrat, a newspaper of general circulation, printed and published in the County of Yolo, each day from July 8, 1953, to July 17, 1953, both days inclusive, as often as said newspaper is published, and also that said Clerk also publish a notice of said meetings in the Winters Express, Yolo County Record and Davis Enterprise, each of said newspapers being newspapers of general circulation, printed and published in the County of Yolo, in their respective issues of July 10, 1953, July 10, 1953, and July 9, 1953.

Supervisor Tolle seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, DuBois, Drew, Tolle, Rogers. Noes: None. Absent: None.

RULES FOR NOTICES OF ASSESSMENT INCREASES AND
APPLICATIONS FOR ASSESSMENT REDUCTIONS

Supervisor DuBois moved that the following be adopted as the Rules for Notices of Assessment Increases and Applications for Reductions of Assessment:

In giving notice to any person, firm or corporation, of a proposed increase of assessment, Notice of Intention of the Board of Supervisors of the County of Yolo, sitting as a Board of Equalization, to increase the assessment of any person, firm or corporation, shall be given by the Clerk of the Board depositing in the United States Post Office at Woodland, California, a notice thereof in a sealed envelope, with the postage thereon fully prepaid, addressed to the last place of residence, or address, of said person, firm or corporation.

Said Notice shall contain a direction that the owner of said property shall appear before the Board of Supervisors, sitting as a Board of Equalization, within five (5) days of the date of said notice, and show cause why said assessment should not be increased.

A Reduction in an assessment on the Local Roll shall not be made unless the party affected, or his agent, makes and files with the Board of Supervisors sitting as a Board of Equalization, a verified written application for the reduction of the assessment showing the facts claimed to require the reduction of assessment, according to Section 1607 of the Revenue and Taxation Code.

Supervisor McDermott seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, DuBois, Drew, Tolle, Rogers. Noes: None. Absent: None.

The Board proceeded with the examination of the Local Roll and no further business coming before the Board, the Board adjourned as a Board of Equalization to July 13, 1953, at 10 A. M.

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July 13, 1953

The Board of Supervisors of the County of Yolo met this day in regular session as a Board of Equalization at 10 A. M. in their meeting room in the Yolo County Court House, Woodland, California, pursuant to notice and adjournment of July 6, 1953.

All members present, Chairman Rogers Presiding.

No business coming before the Board, the Board adjourned to July 14, 1953, at 10 A. M.

July 14, 1953

The Board of Supervisors of the County of Yolo met this day in regular session as a Board of Equalization at 10 A. M. in their meeting room in the Yolo County Court House, Woodland, California, pursuant to notice and adjournment of July 13, 1953.

All members present, Chairman Rogers presiding.

No business coming before the Board, the Board adjourned to July 17, 1953, at 10 A. M.

July 17, 1953

The Board of Supervisors of the County of Yolo met this day in regular session as a Board of Equalization at 10 A. M. in their meeting room in the Yolo County Court House, Woodland, California, pursuant to notice and adjournment of July 14, 1953.

All members present, Chairman Rogers presiding.

APPLICATION OF THOMAS GEORGE FOR
REDUCTION OF ASSESSMENT DENIED

Thomas George, having filed a verified Application for Reduction of Assessment on Parcel No. 20-311-2, was sworn and testified, and after being examined by the Board and the Assessor, and the Board and the Assessor having viewed the premises this day,

Supervisor Drew moved that the Application for Reduction of Assessment be denied.

Supervisor Tolle seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, DuBois, Drew, Tolle, Rogers. Noes: None. Absent: None.

APPLICATION OF ALBERT E. TANDY FOR
REDUCTION OF ASSESSMENT DENIED

Albert E. Tandy having filed a verified Application for Reduction of Assessment on Parcels 21-36-1 and 21-37-38, was sworn and testified, and after examination by the Board and the Assessor, and the Board and Assessor having viewed Parcel No. 21-36-1 this day, and Parcel No. 21-37-38 having been assessed by the Assessor according to the Application for Reduction of Assessment,

Supervisor Drew moved that the Application for Reduction of Assessment of Parcel No. 21-36-1 be denied, and that the Assessor check said Parcel for Winter Flood Conditions.

Supervisor McDermott seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, DuBois, Drew, Rogers. Noes: Tolle. Absent: None.

No further business coming before the Board, the Board adjourned for the year as a Board of Equalization.

Attest: C. R. Kiddleman
Clerk of the Board

John F. Rogers
Chairman of the Board

July 6, 1954

The Board of Supervisors of the County of Yolo met this day in regular session at 10 AM as a Board of Equalization in their meeting room in the Yolo County Court House, Woodland, California, pursuant to law.

All members present, Chairman DuBois presiding.

MEETINGS OF THE BOARD
OF EQUALIZATION

Assessor C. C. Stitt having completed the Local Roll for 1954-1955, and having delivered said Local Roll to the Clerk of the Board of Supervisors according to law,

Supervisor Rogers moved that the Board of Supervisors of Yolo County meet as a Board of Equalization from time to time, to-wit: July 13, 1954, July 14, 1954, and July 16, 1954, at 10 A. M. on each of said days in the meeting room of the Board of Supervisors in the Yolo County Court Hous, Woodland, California, to equalize the assessments of property on the Local Roll, until the business of Equalization is disposed of, and that the Clerk of the Board publish a notice of said meetings in the Woodland Daily Democrat, a newspaper of general circulation, printed and published in the County of Yolo, each day from July 8, 1954, to July 16, 1954, both days inclusive, as often as said paper is published, and also that said Clerk also publish a notice of said meetings in the Winters Express, Record of Yolo County, and Davis Enterprise, each of said newspapers being newspapers of general circulation, printed and published in the County of Yolo, in their respective issues of July 8, 1954, July 9, 1954, and July 8, 1954.

Supervisor Drew seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, Rogers, Drew, Tolle, DuBois. Noes: None. Absent: None.

RULES FOR NOTICES OF ASSESSMENT INCREASES AND
APPLICATIONS FOR ASSESSMENT REDUCTIONS

Supervisor McDermott moved that the following be adopted as the Rules for Notices of Assessment Increases and Applications for Reduction of Assessments:

In giving notice to any person, firm or corporation, of a proposed increase of assessment, Notice of Intention of the Board of Supervisors of the County of Yolo, sitting as a Board of Equalization, to increase the assessment of any person, firm or corporation, shall be given by the Clerk of the Board deposite in the United States Post Office at Woodland, California, a notice thereof in a sealed envelope, with the postage thereon fully prepaid, addressed to the last place of residence, or address, of said person, firm or corporation.

Said notice shall contain a direction that the owner of said property shall appear before the Board of Supervisors, sitting as a Board of Equalization, within five (5) days of the date of said notice, and show cause why said assessment should not be increased.

A Reduction in an Assessment on the Local Roll shall not be made unless the party affected, or his agent, makes and files with the Board of Supervisors, sitting as a Board of Equalization, a verified written application for the reduction of the assessment showing the facts claimed to require the reduction of assessment, according to Section 1607 of the Revenue and Taxation Code.

Supervisor Rogers seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, Rogers, Drew, Tolle, DuBois. Noes: None. Absent: None.

The Board proceeded with the examination of the Local Roll, and no further business coming before the Board, the Board adjourned as a Board of Equalization to July 13, 1954, at 10 A. M.

July 13, 1954

The Board of Supervisors of the County of Yolo met this day in regular session at 10 AM as a Board of Equalization in their meeting room in the Yolo County Court House, Woodland, California, pursuant to notice duly given and adjournment of July 6, 1954.

All members present, Chairman DuBois presiding.

L. H. SMITH APPLICATION FOR REDUCTION OF
ASSESSMENT HEARD AND CONTINUED TO
JULY 16, 1954, AT 10 AM

L. H. Smith was sworn and testified on his verified Application for Reduction of Assessment on Lots 9-10-11 of Westacres Subdivision, ^{Improvements,} and, after his examination by the Board of Supervisors and the Assessor, the Application was continued to July 16, 1954, at 10 A. M.

No further business coming before the Board, the Board adjourned to July 14, 1954, at 10 A. M.

July 14, 1954

The Board of Supervisors of the County of Yolo met this day in regular session at 10 AM as a Board of Equalization in their meeting room in the Yolo County Court House, Woodland, California, pursuant to notice duly given and adjournment of July 13, 1954.

All members present, Chairman DuBois presiding.

R. W. AND BEE A. TEMPLAR APPLICATION FOR REDUCTION
OF ASSESSMENT HEARD AND CONTINUED TO
JULY 16, 1954, AT 10 AM

R. W. Templar was sworn and testified on the verified Application of himself and his wife for Reduction of Assessment on Lots 21 and 22 of West Acres Subdivision, ^{Improvements,} and, after his examination by the Board of Supervisors and the Assessor, the Application was continued to July 16, 1954, at 10 A. M.

No further business coming before the Board, the Board adjourned to July 16, 1954, at 10 A. M.

July 16, 1954

The Board of Supervisors of the County of Yolo met this day in regular session at 10 AM as a Board of Equalization in their meeting room in the Yolo County Court House, Woodland, California, pursuant to notice duly given and adjournment of July 14, 1954.

All members present except Supervisor McDermott, Chairman DuBois presiding.

ALBERT E. TANDY APPLICATION FOR REDUCTION
OF ASSESSMENT DENIED AND GRANTED

Albert E. Tandy was sworn and testified on his verified Application for reduction of ^{his} Assessment on Parcel 21-35-3, Land and Improvements, and, after examination by the Board and the Assessor,

Supervisor Rogers moved that his Application for Reduction of Assessment on the Land be denied, and that the Assessment on Improvements be reduced from \$2,500.00 to \$1,500.00.

Supervisor Drew seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Rogers, Drew, Tolle, DuBois. Noes: None. Absent: McDermott.

L. H. SMITH APPLICATION FOR REDUCTION
OF ASSESSMENT DENIED

Supervisor Rogers moved that the Application of L. H. Smith for Reduction of Assessment on Lots 9-10-11, West Acres Subdivision, Improvements, be denied.

Supervisor Tolle seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Rogers, Tolle, DuBois. Noes: Drew. Absent: McDermott.

R. W. TEMPLAR, ET AL, APPLICATION FOR
REDUCTION OF ASSESSMENT DENIED

Supervisor Rogers moved that the Application of R. W. Templar and Bee A. Templar, his wife, for Reduction of Assessment on Lots 21 & 22 West Acres Subdivision, Improvements, be denied.

Supervisor Tolle seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Rogers, Tolle, DuBois. Noes: Drew. Absent: McLernott.

No further business coming before the Board, the Board adjourned as a Board of Equalization for the year.

C. H. Middleton
Clerk

Luther E. DuBois
Chairman

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July 5, 1955

The Board of Supervisors of the County of Yolo met this day in regular session as a Board of Equalization at 10 A. M. in their meeting room in the Yolo County Court House, Woodland, California, pursuant to Law.

All members present, Chairman McDermott presiding.

MEETINGS OF THE BOARD OF
EQUALIZATION

Assessor C. C. Stitt having completed the Local Roll for 1955-1956 and having delivered said Local Roll to the Clerk of the Board of Supervisors according to Law,

Supervisor Rogers moved that the Board of Supervisors of Yolo County meet as a Board of Equalization from time to time, to-wit: July 11, 1955, July 14, 1955 and July 18, 1955, at 10 AM on each of said days in the meeting room of the Board of Supervisors in the Yolo County Court House, Woodland, California, to equalize the assessments of property on the Local Roll until the business of Equalization is disposed of, and that the Clerk of the Board publish a notice of said meetings in the Woodland Daily Democrat, a newspaper of general circulation, printed and published in the County of Yolo, each day from July 6, 1955, to July 18, 1955, both days inclusive, as often as said newspaper is published, and also that said Clerk publish a notice of said meeting in the Winters Express, East Yolo Record and The Independent, Davis Enterprise and the Yolo Record, each of said newspapers being newspapers of general circulation, printed and published in the County of Yolo, in their respective issues of July 7, 1955, July 7, 1955, July 7, 1955, and July 8, 1955.

Supervisor Drew seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: DuBois, Rogers, Drew, Tolle, McDermott. Noes: None. Absent: None.

RULES FOR NOTICES OF ASSESSMENT INCREASES AND
APPLICATIONS FOR ASSESSMENT REDUCTIONS

Supervisor Rogers moved that the following be adopted as the Rules for Notices of Assessment Increases and Applications for reductions of assessments:

In giving notice to any person, firm or corporation, of a proposed increase of assessment, Notice of Intention of the Board of Supervisors of the County of Yolo, sitting as a Board of Equalization, to increase the assessment of any person, firm or corporation, shall be given by the Clerk of the Board depositing in the United States Post Office at Woodland, California, a notice thereof in a sealed envelope, with the postage thereon fully prepaid, addressed to the last place of residence, or address, of said person, firm or corporation.

Said notice shall contain a direction that the owner of said property shall appear before the Board of Supervisors, sitting as a Board of Equalization, within five (5) days of the date of said notice, and show cause why said assessment should not be increased.

A Reduction in an Assessment on the Local Roll shall not be made unless the party affected, or his agent, makes and files with the Board of Supervisors, sitting as a Board of Equalization, a verified written application for the reduction of the assessment showing the facts claimed to require the reduction of assessment, according to Section 1607 of the Revenue and Taxation Code.

Supervisor Tolle seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: DuBois, Rogers, Drew, Tolle, McDermott. Noes: None. Absent: None.

The Board proceeded with the examination of the Local Roll, and no further business coming before the Board, the Board adjourned as a Board of Equalization to July 11, 1955, at 10 AM.

July 11, 1955
 July 14, 1955
 July 18, 1955

July 11, 1955

The Board of Supervisors of the County of Yolo met this day in regular session as a Board of Equalization at 10 A. M. in their meeting room in the Yolo County Court House, Woodland, California, pursuant to notice duly given and adjournment of July 5, 1955.

All members present, Chairman McDermott presiding.

The Board proceeded with the examination of the Local Roll, and no business coming before the Board, the Board adjourned as a Board of Equalization to July 14, 1955, at 10 AM.

July 14, 1955

The Board of Supervisors of the County of Yolo met this day in regular session as a Board of Equalization at 10 AM, in their meeting room in the Yolo County Court House, Woodland, California, pursuant to notice duly given and adjournment of July 11, 1955.

All members present except Supervisor Rogers, Chairman McDermott presiding.

The Board proceeded with the examination of the Local Roll.

APPLICATION OF FERN WILLIAMS FOR A REDUCTION OF HER
ASSESSMENT CONTINUED TO JULY 18, 1955, AT 10 AM

Albert Williams was sworn and testified on his verified Application, as Agent for Fern Williams, For Reduction of Assessment on Lots 30 and 35 of Yolo Irrigated Colonies, and after his examination by the Board and the Assessor, the Application For Reduction of Assessment was continued to July 18, 1955, at 10 AM.

No further business coming before the Board, the Board adjourned as a Board of Equalization to July 18, 1955, at 10 AM.

July 18, 1955

The Board of Supervisors of the County of Yolo met this day in regular session as a Board of Equalization at 10 AM in their meeting room in the Yolo County Court House, Woodland, California, pursuant to notice duly given and adjournment of July 14, 1955.

All members present except Chairman McDermott and Supervisor Tolle.

The Board proceeded with the examination of the Local Roll.

Chairman McDermott entered the meeting and took his Chair.

APPLICATION OF FERN WILLIAMS FOR REDUCTION
OF ASSESSMENT ON REAL PROPERTY DENIED

Supervisor DuBois moved that there be no reduction of assessment on the real property of Fern Williams, to-wit: Lots 30 and 35 of Yolo Irrigated Colonies, and that the Assessor be instructed to make a further study with Mr. Albert Williams for next year on the Appraisal.

Supervisor Rogers seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: DuBois, Rogers, Drew, McDermott. Noes: None. Absent: Tolle.

No further business coming before the Board, the Board adjourned as a Board of Equalization for the year.

C. H. Haddison

Clerk

J. W. McDermott

Chairman

The Board of Supervisors met this day in regular session at 4:30 P. M. as a Board of Equalization in their meeting room in the Yolo County Courthouse, Woodland, California, pursuant to law. All members present, Chairman Drew presiding.

ADJOURNMENT TO RECEIVE LOCAL ROLL

The State Board of Equalization having granted Assessor C. C. Stitt to and including July 9, 1956 in which to file the Local Roll, the Board adjourned as a Board of Equalization until July 9, 1956 at 10 A. M.

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July 9, 1956

The Board of Supervisors met this day at 10 A. M. in regular session as a Board of Equalization in their meeting room in the Yolo County Courthouse, Woodland, California, in pursuance of their adjournment of July 2, 1956. All members present, Chairman Drew presiding.

ACCEPTANCE OF LOCAL ROLL
FROM ASSESSOR

Assessor Stitt, having completed the Local Roll for 1956-1957, delivered said Local Roll to the Clerk of the Board of Supervisors, according to law.

Supervisor Rogers moved the Local Rolls be accepted.

Supervisor McDermott seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: DuBois, Rogers, McDermott, Tolle, Drew. Noes: None Absent: None

Supervisor Rogers left the meeting.

REQUEST FOR EXTENSION OF TIME
FOR MEETING AS BOARD OF
EQUALIZATION

Supervisor McDermott moved that the Board instruct the Clerk to request a week's extension of time, to and including July 23, 1956, from the State Board of Equalization.

Supervisor Tolle seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: DuBois, McDermott, Tolle, Drew Noes: None Absent: Rogers

MEETINGS OF THE BOARD OF
EQUALIZATION

Supervisor McDermott moved that the Board of Supervisors of Yolo County meet as a Board of Equalization from time to time, to-wit: July 17, 1956, July 18, 1956, and July 19, 1956, or as long as necessary, at the hours of 10 A. M. to 12 Noon, 1 P. M. to 4 P. M. of each of said days, in their meeting room in the Yolo County Courthouse, Woodland, California, to equalize the assessments of property on the Local Roll until the business of Equalization is disposed of; and that the Clerk of the Board publish a notice of said meetings in the Woodland Democrat, a newspaper of general circulation, printed and published in the County of Yolo, each day from July 11, 1956 to July 16, 1956, both days inclusive, as often as said newspaper is published, and also that the Clerk publish a notice of said meetings in the Winters Express, East Yolo Record, Davis Enterprise and the Yolo Record, each of said newspapers being newspapers of general circulation, printed and published in the County of Yolo, in their respective issues of July 12, 1956, July 12, 1956, July 12, 1956 and July 10, 1956.

Supervisor Tolle seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: DuBois, McDermott, Tolle, Drew. Noes: None Absent: Rogers

RULES FOR NOTICES OF ASSESSMENT INCREASES
AND APPLICATIONS FOR ASSESSMENT REDUCTIONS

Supervisor McDermott moved that the following be adopted as the Rules for Notices of

70 July 9, 1956
July 17, 1956
July 18, 1956

Assessment Increases and Applications for reductions of assessments:

In giving notice to any person, firm or corporation, of a proposed increase of assessment, Notice of Intention of the Board of Supervisors of the County of Yolo, sitting as a Board of Equalization, to increase the assessment of any person, firm or corporation, shall be given by the Clerk of the Board depositing in the United States Post Office at Woodland, California, a notice thereof in a sealed envelope, with the postage thereon fully prepaid, addressed to the last place of residence, or address, of said person, firm or corporation.

Said notice shall contain a direction that the owner of said property shall appear before the Board of Supervisors, sitting as a Board of Equalization, within five (5) days of the date of said notice, and show cause why said assessment should not be increased.

A Reduction in an Assessment on the Local Roll shall not be made unless the party affected, or his agent, makes and files with the Board of Supervisors, sitting as a Board of Equalization, a verified written application for the reduction of the assessment showing the facts claimed to require the reduction of assessment, according to Section 1607 of the Revenue and Taxation Code.

Supervisor Tolle seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: DuBois, McDermott, Tolle, Drew Noes: None Absent: Rogers

The Board proceeded with the examination of the Local Roll, and no further business coming before the Board, the Board adjourned as a Board of Equalization to July 17, 1956 at 10 A. M.

July 17, 1956

The Board of Supervisors met this day in regular session at 10 A. M. as a Board of Equalization, in their meeting room in the Yolo County Courthouse, Woodland, California, in pursuance of notice and adjournment of July 9, 1956. All members present, Chairman Drew presiding.

No business coming before the Board, the Board of Equalization adjourned until July 18, 1956, at 10 A. M.

July 18, 1956

The Board of Supervisors met this day at 10 A. M. in regular session as a Board of Equalization, pursuant to notice and adjournment of July 18, 1956. All members present, Chairman Drew presiding.

APPLICATION OF C. W. MADERIOUS FOR
REDUCTION OF ASSESSMENT ON REAL PROPERTY
DENIED

An application of C. W. Maderious, for reduction of taxes on Parcel 21-36130, Code Area 63-19 was denied, on the advise of Deputy District Attorney Ackley, as the application was not verified and no appearance was made.

Supervisor McDermott moved that the Board of Equalization, after instructions from the District Attorney, according to Code Sections 1607 and 1608, Revenue & Taxation Code, take no action on the application.

Supervisor Rogers seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: DuBois, Rogers, McDermott, Tolle, Drew. Noes: None Absent: None

APPLICATION OF HENRY L. C. JONES FOR
REDUCTION OF ASSESSMENT HEARD AND
CONTINUED TO JULY 19, 1956

Henry L. C. Jones was sworn and testified on the verified Application of himself and his wife, Louise M. Jones, for reduction of Assessment on on Parcel No. 21-31-10, Code Area 63-03.

The Assessor C. C. Stitt and Deputy Assessor Lew Landis were sworn and testified, and after examination of the Applicant by the Board of Supervisors, the Assessor and his Deputy, the Application was continued until July 19, 1956.

No further business coming before the Board, the Board of Equalization adjourned until July 19, 1956 at 10 A. M.

- - - - -

July 19, 1956

The Board of Supervisors met this day at 10 A. M. in regular session as a Board of Equalization in their meeting room in the Yolo County Courthouse, Woodland, California, in pursuance of notice and adjournment of July 18, 1956. All members present, Chairman Drew presiding.

APPLICATION OF FRANK J. McDONALD FOR
REDUCTION OF ASSESSMENT ON TWO PARCELS
OF REAL PROPERTY DENIED

Frank J. McDonald was sworn and testified on the verified Application of himself and his wife, Elizabeth S. McDonald, for reduction of assessment on Parcel No. 1-256-6 and Parcel No. 1-256-3, Code Area 1-00, and after his examination by the Board and the Assessor

Supervisor Rogers moved that the Application for reduction of assessment on Parcel 1-256-6 be denied.

Supervisor Tolle seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: DuBois, Rogers, McDermott, Tolle, Drew Noes: None Absent: None

Supervisor McDermott moved that the Application for reduction of Assessment on Parcel 1-256-3 be denied.

Supervisor Tolle seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: DuBois, Rogers, McDermott, Tolle, Drew Noes: None Absent: None

ASSESSMENT ON REAL PROPERTY OF
E. P. M. von GEHEREN REDUCED
AT REQUEST OF ASSESSOR

At the request of the Assessor, due to an error in appraisal:

Supervisor DuBois moved that Assessment on Parcel No. 21-39-3, Code Area 63-05 be corrected to read - Land \$1310.00; and that the Assessment on Parcel No. 21-39-4, Code Area No. 63-05, be corrected to read - Land \$1260.00, and the corrections be made on the Local Roll.

Supervisor Tolle seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: DuBois, Rogers, McDermott, Tolle, Drew Noes: None Absent: None

APPLICATION FOR REDUCTION OF ASSESSMENT
ON REAL PROPERTY OF HENRY L. C. JONES,
ET UX DENIED

Supervisor Rogers moved that the Application of Henry L. C. Jones and his wife, for reduction of assessment on real property, Parcel No. 21-31-10, Code Area 63-03, be denied.

Supervisor McDermott seconded the motion and on roll call the motion was declared carried and so ordered.

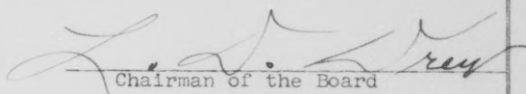
Ayes: DuBois, Rogers, McDermott, Tolle, Drew Noes: None Absent: None

72 July 19, 1956
July 1, 1957

No further business coming before the Board, the Board adjourned as a Board of Equalization for the year.

C. L. HIDDLESON, Clerk of the Board

By _____ Deputy


Chairman of the Board

July 1, 1957

The Board of Supervisors met this day in regular session at 2:50 P.M. as a Board of Equalization in their meeting room in the Yolo County Courthouse, Woodland, California, pursuant to law. All members present, Chairman Tolle presiding.

ACCEPTANCE OF LOCAL ROLL
FROM ASSESSOR C.C. STITT

Assessor C.C. Stitt, having completed the Local Roll for 1957-1958, delivered said Local Roll to the Clerk of the Board of Supervisors, according to law.

Supervisor Drew moved that the Local Roll be accepted by the Board and that the Board of Supervisors of Yolo County meet as a Board of Equalization on the following dates: Friday, July 12, 1957, Tuesday, July 16, 1957 and Wednesday, July 17, 1956 on each day from the hours of 10 A.M. to 12 NOON, and from 1 P.M. to 4 P.M. (or as much longer as necessary) in their meeting room in the Yolo County Courthouse, Woodland, California, to equalize the assessments of property on the Local Roll until the business of Equalization is disposed of.

Supervisor Drew also moved that the Clerk of the Board publish a notice of said meetings in the Woodland Daily Democrat, a newspaper of general circulation, printed and published in the County of Yolo, each day from July 3 to July 9, 1957, inclusive, and also that the Clerk publish a notice of said meetings in the Winters Express, Davis Enterprise, Record of Yolo County and the East Yolo Record for one publication each in each of the above mentioned newspapers of general circulation, printed and published in the County of Yolo.

The motion was seconded by Supervisor Rogers and on roll call was declared carried and so ordered.

Ayes: Johnston, Rogers, McDermott, Drew, Tolle Noes: None Absent: None

RULES FOR NOTICES OF ASSESSMENT INCREASES
AND APPLICATIONS FOR ASSESSMENT REDUCTIONS

The following was adopted as the Rules for Notices of Assessment Increases and Applications for Reductions of Assessments:

In giving notice to any person, firm or corporation, of a proposed increase in assessment, Notice of Intention of the Board of Supervisors of the County of Yolo, sitting as a Board of Equalization, to increase the assessment of any person, firm or corporation, shall be given by the Clerk of the Board by depositing in the United States Post Office at Woodland, California, a notice thereof in a sealed envelope, with the postage thereon fully prepaid, addressed to the last place of residence or address, of said person, firm or corporation.

Said notice shall contain a direction that the owner of said property shall appear before the Board of Supervisors, sitting as a Board of Equalization, within five (5) days of the date of said notice, and show cause why said assessment should not be increased.

A Reduction in an assessment on the Local Roll shall not be made unless the party affected, or his agent, makes and files with the Board of Supervisors, sitting as a Board of Equalization, a verified written application for the reduction of the assessment, showing the facts claimed to require the reduction of assessment, according to Section 1607 of the Revenue and Taxation Code.

There being no further business to come before the Board of Equalization, the Board adjourned until Friday, July 12 at 10 A.M.

The Board of Supervisors met this day in regular session at 10 A.M. as Board of Equalization in their meeting room in the Yolo County Courthouse, Woodland, California, in pursuance of their adjournment of July 1, 1957, and according to law. All members present, Chairman Tolle presiding.

A letter from Lester Koenitzer of Davis, protesting assessments on personal property in a duplex listed as 513 D Street, Davis, was read. The Clerk was instructed to send a Registered letter to Mr. Koenitzer notifying him to appear in person before the Board if he desired to make a formal protest on assessments, and stating the days and the hours on which the Board of Equalization would be in session.

No further business coming before the Board, the Board of Equalization adjourned until July 16, 1957 at 10 A.M.

July 16, 1957

The Board of Supervisors met this day at 10 A.M. in regular session as a Board of Equalization in their meeting room in the Yolo County Courthouse, Woodland, California, in pursuance of their adjournment of July 12, 1957, and according to law. All members present except Supervisor Johnston, Supervisor Tolle presiding.

The Clerk reported the letter ordered to be sent by him to Lester Koenitzer of Davis, had been sent as directed, and had been delivered by Registered Mail to Mr. Koenitzer on July 13, 1957.

No further business coming before the Board, the Board of Equalization adjourned until 10 A.M. July 17, 1957.

July 17, 1957

The Board of Supervisors met this day at 10 A.M. in regular session as a Board of Equalization in their meeting room in the Yolo County Courthouse, Woodland, California, in pursuance of their adjournment of July 16, 1957, and according to law. All members present except Supervisor Johnston, Chairman Tolle presiding.

No business came before the Board during the morning session. The Board reconvened at 1 P.M.

Herbert Holland was sworn and testified on his application for Reduction of Assessment on Parcel No. 20-111-4, County of Yolo. His request for reduction on assessments on his Woodland district property was considered. Mr. Holland requested as follows:

APPLICATION FOR REDUCTION OF ASSESSMENT:

Herbert and Ellen Holland, being first duly sworn, depose and say that they are the owners of ^{and} ~~same~~ assessed for the following property in said County: Parcel No. 20-111-4, County of Yolo, State of California.

That the said land is assessed for \$5,520.00 for the improvements thereon, and because no additional improvements have been placed on said property since the last assessment, and because the last assessment for improvements was only \$3,200.00, and because the improvements thereon consist only of old buildings which have been largely depreciated through many years, the improvements thereon should not be assessed for more than \$3,200.00. Wherefore affiant prays for a reduction as aforesaid.

Subscribed and sworn to before me this
17th day of July, 1957.

Charles S. Paynton, Clerk
By Pete E. Lucas, Deputy

)
) Signed- Herbert Holland
)

BOARD DENIES HOLLAND REQUEST

Following testimony given by Assessor Stitt that he "does not believe the property is assessed for what it should be, in view of the income of commercial rental properties", and that "one month's income from the property would pay for the taxes for a year", Mr.

Holland advised the Board he was asking for the reduction on the basis that he had not made any improvements and that the assessment was raised last year. Following further statements from Mr. Stitt on the present "low assessment on the property", now occupied by a doctor's office, Mr. Holland said he "can see both sides of the question."

Supervisor Drew moved that the assessed valuation of improvements on Mr. Herbert Holland's property remain unchanged at \$5,520.00. The motion was seconded by Supervisor Rogers and on roll call was declared carried and so ordered.

Ayes: Rogers, McDermott, Drew, Tolle

Noes: None

Absent: Johnston.

CLERK ORDERED TO CHANGE LOCAL ROLL
ON PARCEL No. 15-241-21 (TIME OIL CO.)

Assessor C.C. Stitt submitted the following request to the Board:

To the HONORABLE BOARD OF SUPERVISORS, of the County of Yolo, State of California.

Gentlemen:

It has been brought to my attention that an error has been made on the current year assessment roll on the assessed value of improvements, and it is with this in mind that I recommend that you make the following correction:

Reads:

1957-1958 Assessment Roll G, Code Area 82-00, Page 50, Line 50
Time Oil Company
488 Wright Ave., P.O. Box 1827
Richmond, California

Parcel No. 15-241-21, Land- 1.955 acres	\$250.00
Improvements	\$6060.00
Total	\$6310.00

Recommended to read:

Parcel No. 15-241-21, Land- 1.955 acres	\$250.00
Improvements	\$1800.00
Total	\$2050.00

Respectfully yours,

C.C. STITT (Signature)
C.C. Stitt, Assessor
County of Yolo,
State of California

Supervisor McDermott moved that the Clerk of the Board of Supervisors be authorized and directed to change the Local Roll to reduce the assessment for improvements on Parcel No. 15-241-21 (Time Oil Company) from \$6060.00 to \$1800.00 (as requested by the above letter from Assessor C.C. Stitt).

Supervisor Rogers seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Rogers, McDermott, Drew, Tolle; Noes: None ; Absent: Johnston

There being no further business to come before the Board of Equalization, the Board of Equalization adjourned for the year.

Charles S. Paynton
Chairman of the Board

CHARLES S. PAYNTON
Clerk of the Board

By

Pete E. Lucas
Deputy

1958 BOARD OF EQUALIZATION MEETINGS

July 7, 1958

The Board of Supervisors met this day in regular session at 10: 00 A.M. as a Board of Equalization in their meeting room in the Yolo County Courthouse, Woodland, California, pursuant to law. All members present, Chairman Johnston presiding.

ACCEPTANCE OF LOCAL ROLL
FROM COUNTY ASSESSOR

Assessor C.C. Stitt having completed the Local Roll for 1958-1959, and having delivered said Local Roll to the Clerk of the Board of Supervisors, according to law:

Supervisor Drew moved that the Local Roll be accepted. The motion was seconded by Supervisor Rogers and on roll call was declared carried and so ordered.

Ayes: Tolle, Rogers, McDermott, Drew, Johnston Noes: None Absent: None

MEETINGS OF THE BOARD OF EQUALIZATION

Supervisor Rogers moved that the Board of Supervisors of Yolo County meet as a Board of Equalization from time to time, to-wit: Wednesday, July 16, and Thursday, July 17, 1958, or as long as necessary, at the hours of 10 A.M. to 12 Noon and 2 P.M. to 4 P.M. on each of said days, in their meeting room in the Yolo County Courthouse, Woodland, California, to equalize the assessments of property on the Local Roll until the business of Equalization is disposed of; and that the Clerk of the Board publish a notice of said meetings in the Woodland Daily Democrat, a newspaper of general circulation, printed and published in the County of Yolo, each day from July 9 to July 15, 1958, both days inclusive, as often as said newspaper is published, and also that the Clerk publish a notice of said meetings in the Winters Express, the East Yolo Record, the Davis Enterprise and the Record of Yolo County, each of said newspapers being newspapers of general circulation, printed and published in the County of Yolo, in their respective issues of July 10 and July 11, 1958.

Supervisor Tolle seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Tolle, Rogers, McDermott, Drew, Johnston Noes: None Absent: None

RULES OF NOTICES OF ASSESSMENT INCREASES
AND APPLICATIONS FOR ASSESSMENT REDUCTIONS

Supervisor Rogers moved that the following be adopted as the Rules for Notices of Assessment Increases and Applications for reductions of assessments:

In giving notice to any person, firm or corporation, of a proposed increase of assessment, Notice of Intention of the Board of Supervisors of the County of Yolo, sitting as a Board of Equalization, to increase the assessment of any person, firm or corporation shall be given by the Clerk of the Board depositing in the United States Post Office, at Woodland, California, a notice thereof in a sealed envelope, with the postage thereon fully prepaid, addressed to the last place of residence, or address, of said person, firm or corporation.

Said notice shall contain a direction that the owner of said property shall appear, before the Board of Supervisors, sitting as a Board of Equalization, within five (5) days of the date of said notice, and show cause why said assessment should not be increased.

A Reduction in an Assessment on the Local Roll shall not be made unless the party affected, or his agent, makes and files with the Board of Supervisors, sitting as a Board of Equalization, a verified written application for the reduction of the assessment showing the facts claimed to require the reduction of assessment, according to Section 1607 of the Revenue and Taxation Code.

Supervisor Rogers seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Tolle, Rogers, McDermott, Drew, Johnston Noes: None Absent: None

The Board proceeded with the examination of the Local Roll, and no further business coming before the Board, the Board adjourned as a Board of Equalization until Wednesday,

JULY 7, 1958

July 16 at 10 A.M.

JULY 16, 1958

The Board of Supervisors met this day at 10 A.M. in regular session as a Board of Equalization in their meeting room in the Yolo County Courthouse in Woodland, California, pursuant to notice duly given and adjournment of July 7, 1958. All members present, Chairman Johnston presiding.

The Board proceeded with the examination of the Local Roll.

There being no protests entered by taxpayers, the Board adjourned at 12 noon until 2 P.M.

The Board reconvened at 2 P.M., all members present, Chairman Johnston presiding. Examination of the Local Rolls continued. No protests were received.

There being no further business to come before the Board of Supervisors as a Board of Equalization, the Board at 4 P.M. adjourned until 10 A.M. July 17, 1958.

JULY 17, 1958

The Board of Supervisors met this day at 10 A.M. in regular session as a Board of Equalization in their meeting room in the Yolo County Courthouse in Woodland, California, pursuant to notice duly given and adjournment of July 16, 1958. ^{Four} ~~Five~~ members present, Chairman Johnston presiding, Supervisor McDermott absent.

The Board proceeded with the examination of the Local Roll.

**AEROJET-GENERAL CORPORATION
FILES APPLICATION FOR REDUCTION IN ASSESSMENT**

R.W. Schuettge, P.O.Box 1947, Sacramento, California, agent for the Aerojet - General Corporation, was sworn and testified on his verified application for Reduction of Assessment on Machinery, property of the United States Government, located at the Hart Building, Clay and Soule Streets, West Sacramento (Assessment No. 4554- School District, Washington)..... Assessed Valuation, \$12,370.00; request- " No Valuation"

Reason- Taxation of property owned by the United States Government by the State of California is repugnant to the Constitution of the United States and is invalid.

Following discussion of the matter, Deputy District Attorney Lewis F. Shearer recommended that the Board deny the request of Aerojet for reduction of valuation and that the courts be allowed to settle the matter.

**AEROJET-GENERAL CORPORATION REQUEST
FOR REDUCTION OF ASSESSMENT DENIED**

Supervisor Rogers moved that the Yolo County Board of Supervisors, sitting as a Board of Equalization, deny the request of R.W. Schuettge, agent for the Corporation, P.O. Box 1947, Sacramento, California, for reduction of assessment on machinery, property of the United States Government, located at the Hart Building, Clay and Soule Streets, West Sacramento, as listed under the 1959 Local Roll Assessment No. 4554, School District- Washington Tax Area Code No. 81-05.

Supervisor Tolle seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Tolle, Rogers, Drew, Johnston Noes: None Absent- McDermott

The Board at 12 Noon adjourned until 2 P.M.

The Board reconvened at 2 P.M., all members present, Chairman Johnston presiding.

**LETTERS FROM HOSSELKUS AND WRIGHT
READ TO BOARD; NO ACTION TAKEN**

The Clerk read letters pertaining to assessments as follows: From Otis and Mabel E. Wright, 3173-C Post St., South Gate, California, dated June 17, 1958, concerning assessment on Lots 14, 15 and 16 in Block 30, Esparto, California, and from William R. Hossekus,

Route 1, Box 37, Davis, California, letter dated July 17, 1958, on property in the Yolo By-Pass, described on his tax bill as 22-30-20.

The County Assessor stated that some adjustments had been made, as far as he is permitted by law to do so.

The Board of Supervisors, as a Board of Equalization, stated no official action could be taken on the requests since formal applications were not presented and no person or agent appeared in regard to the above-listed informal protests, as they were instructed to do by the Notice of Publication for the meetings of the Board of Supervisors as a Board of Equalization.

(The above mentioned letters on file under " Board of Equalization- 1958")

1958 ASSESSMENT ROLL APPROVED

Supervisor Rogers moved that the Board of Supervisors, sitting as a Board of Equalization, approve the 1958 Assessment Roll.

Supervisor Drew seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Rogers, Drew, Johnston
Noes: None
Absent: None

There being no further business to come before the Board, the Board of Equalization adjourned for the year, 1958.

J. Fred Johnston
Chairman of the Board

ATTEST:
CHARLES S. PAYNTON
Clerk of the Board

By *P. E. Lucas* Deputy

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1959 BOARD OF EQUALIZATION MEETINGS - COUNTY OF YOLO
JULY 6, 1959

JULY 6, 1959

The Board of Supervisors met this day in regular session at 9:15 A.M. as a Board of Equalization in their meeting room in the Yolo County Courthouse, Woodland, California, pursuant to law. All members present, Chairman Rogers presiding.

ACCEPTANCE OF LOCAL ROLL FROM COUNTY ASSESSOR

Assessor C.C. STITT having completed the Local Roll for 1959-1960, and having delivered said Local Roll to the Clerk of the Board of Supervisors, as provided by law, Supervisor Drew moved that the Local Roll be accepted. Supervisor Johnston seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Tolle, Johnston, McDermott, Drew, Rogers Noes: None Absent: None

MEETINGS OF THE BOARD OF EQUALIZATION

Supervisor Johnston moved that the Board of Supervisors of Yolo County meet as a Board of Equalization from time to time, to-wit: Monday and Tuesday, July 13 and 14, or as long as necessary, from the hours of 10 A.M. to 12 Noon and from 2 P.M. to 4 P.M. on each of said days, in their meeting room in the Yolo County Courthouse, Woodland, California, to equalize the assessments of property on the Local Roll until the business of Equalization be disposed of;

The motion was seconded by Supervisor Tolle and on roll call was declared carried and so ordered.

Ayes: Tolle, Johnston, McDermott, Drew, Tolle Noes: None Absent: None

PUBLICATION OF MEETING DATES ORDERED

Supervisor Johnston moved that the Notice of Dates of Meeting of the Board of

Supervisors as a Board of Equalization, ^{(be published by the Clerk} in the Woodland Daily Democrat, the Winters Express, the Davis Enterprise and the East Yolo Record, newspapers of general circulation, on July 9, 1959.

Supervisor McDermott seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Tolle, Johnston, McDermott, Drew, Rogers

Noes: None

Absent: None

RULES OF NOTICES OF ASSESSMENT INCREASES AND APPLICATIONS FOR ASSESSMENT REDUCTIONS

Supervisor Drew moved that the following be adopted as the Rules for Notices of Assessment Increases and Applications for Reductions of Assessments:

In giving notice to any person, firm or corporation, of a proposed increase of assessment, Notice of Intention of the Board of Supervisors of the County of Yolo, sitting as a Board of Equalization, to increase the assessment of any person, firm or corporation shall be given by the Clerk of the Board by depositing in the United States Post Office, at Woodland, California, a notice thereof in a sealed envelope, with the postage thereon fully prepaid, addressed to the last place of residence, or address, of said person, firm or corporation.

Said Notice shall contain a direction that the owner of said property shall appear before the Board of Supervisors, sitting as a Board of Equalization, within five (5) days of the date of said notice, and show cause why said assessment should not be increased.

A Reduction in an Assessment on the Local Roll shall not be made unless the party affected, or his agent, makes and files with the Board of Supervisors, sitting as a Board of Equalization, a verified written application for the reduction of the assessment showing the facts claimed to require the reduction of assessment, according to Section 1607 of the Revenue and Taxation Code.

Supervisor Tolle seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Tolle, Johnston, McDermott, Drew, Rogers

Noes: None

Absent: None

STITT SUGGESTS PROCEDURE

County Assessor Stitt advised the Board to have a regular Court Reporter available and to have statements on hearings taken under oath. The Board has on file one protest already and the supervisors were advised they should expect a suit to be brought.

PROTESTANTS TO TAKE OATH

Supervisor Drew moved that the Board inform those appearing before it at the hearings that they must take an oath as to the veracity of the testimony they give and that each protestant be informed that what they say will be a matter of record, taken under oath.

Supervisor Tolle seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Tolle, Johnston, McDermott, Drew, Rogers

Noes: None

Absent: None

ADJOURNMENT

The supervisors adjourned as a Board of Equalization at 9:50 A.M. until Monday, July 13, 1959. (The Board reconvened as a Board of Supervisors.

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JULY 13, 1959

JULY 13, 1959

The Board of Supervisors met this day at 10:05 A.M. in an adjourned session to sit as a Board of Equalization, pursuant to adjournment of July 6, 1959 as a Board of Equalization and pursuant to adjournment of July 7, 1959 as a Board of Supervisors, to hear any written applications for reduction or any protests on the Current Assessment (Local) Rolls. Supervisors Tolle, McDermott and Drew were present. Supervisors Johnston and Rogers were excused to attend a County Recreation Park meeting in Winters. Supervisor Drew, having been appointed by the Board of Supervisors to act as chairman of the Board of Equalization, presided.

BOARD OF SUPERVISORS SITS AS A BOARD OF EQUALIZATION

The Board of Supervisors, sitting as a Board of Equalization, the Acting Chairman, Supervisor Drew stated that this is the time and date set for the Board of Supervisors to sit as a Board of Equalization to hear any written protests on any assessments entered on the current rolls for the fiscal year 1959-1960. He said no protests would be heard unless they were in writing and sworn to before the Clerk of the Board or (the Board of Supervisors' clerk).

J.B. MCKINNEY'S APPLICATION FOR REDUCTION IN ASSESSMENT FILED WITH CLERK ON JUNE 29, 1959, READ

An application for Reduction in Assessments filed with the County Clerk on June 29, 1959 by Mr. J.B. McKinney, of Woodland, was discussed. The acting chairman stated that in all fairness, due to the absence of two supervisors, the hearing of the application should be postponed until 3:00 P.M. this same day when all of the Supervisors would be present. The other Board members and Mr. McKinney agreed.

BOARD OF EQUALIZATION RECESSES

The Board of Equalization at 10:20 A.M. recessed to sit as a Board of Supervisors as there was no further business at hand to consider as a Board of Equalization.

BOARD OF EQUALIZATION RECONVENED AND ADJOURNED FOR LUNCH

There being no additional protests received, the Board of Supervisors reconvened at 11:55 A.M. and adjourned the meeting until 2 P.M.

AFTERNOON SESSION

The Board of Supervisors, sitting as Board of Equalization, reconvened at 2:00 P.M. All members were present, Chairman Rogers presiding.

BOARD OF EQUALIZATION RECESSED

The Board of Equalization recessed at 2:05 P.M. to sit as a Board of Supervisors until such time as there ^{was} any protests presented to the Board of Equalization for consideration.

BOARD OF EQUALIZATION RECONVENES

The Board of Supervisors reconvened as a Board of Equalization at 2:55 P.M. to hear an application for reduction in assessments filed by J.B. McKinney.

J.B. MCKINNEY'S REQUEST FOR REDUCTION IN ASSESSMENTS

This being the date and time set to consider the application for reduction in assessments for personal property located at J.B. McKinney's Department Store, 501 Main Street, Woodland, California, the Board requested Mr. McKinney to take the oath as follows; which was read by the Board of Supervisors' clerk:

" Mr. J.B. McKinney- Do you solemnly swear and affirm that the information you are about to give regarding this request of Equalization, is true and correct to the best of your ability?"

Mr. J.B. McKinney answered " I do".

Mr. McKinney's application was considered. (See Insert- Application.)

REPORTER'S TRANSCRIPT INSERTED SEE PAGE 80.

Mrs. R.C. Lunt, a court reporter, was employed by the Board of Supervisors to record the hearing of testimony on the application of J.B. MCKINNEY for reduction in assessment on personal property located at J.B. McKinney's Department Store, 501 Main St., Woodland, California. A copy of the Reporter's Transcript, filed with the Clerk, inserted in these minutes, see page 80.

J.B. MCKINNEY'S APPLICATION FOR REDUCTION IN ASSESSMENTS ON PERSONAL PROPERTY AT MCKINNEY'S DEPARTMENT STORE, 501 MAIN ST, WOODLAND, DENIED

Supervisor Drew moved that the Board of Supervisors sitting as a Board of Equal-

ization finds that the method used in assessing the value of the property was that method used in all other instances in assessing property within the County of Yolo, and it is the finding of the Board that there was no discrimination as against the applicant, and that the application for reduction in assessment be denied.

Supervisor McDermott seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, Drew, Rogers

Noes: Tolle, Johnston

Absent: None

BOARD OF EQUALIZATION RECESSES TO SIT AS
A BOARD OF SUPERVISORS TO ADJOURN

The Board of Equalization recessed at 4:45 P.M. to sit as a Board of Supervisors to adjourn the meeting until July 14, 1959 at 10:00 A.M.

John P. Rogers
Chairman of the Board of Equalization

Attest; CHARLES S. PAYNTON
Clerk of the Board

By Pete E. Lucas
Deputy Clerk

JULY 14, 1959

The Board of Supervisors, sitting as a Board of Equalization, met this day in an adjourned session at 10:05 A.M. in their meeting room in the Yolo County Courthouse in Woodland, California, pursuant to adjournment of July 13, 1959. All members were present, Chairman Rogers presiding.

CLERK REPORTED NO ADDITIONAL APPLICATIONS
TO REDUCE ASSESSMENTS; NO PROTESTS FILED WITH CLERK

The Clerk reported there were no additional applications for reduction in assessments nor any protests filed with the Clerk. The Chairman asked for any protests from the audience. There being no protests nor requests for reduction in assessments, the chairman recessed the Board of Equalization to sit as a Board of Supervisors until such time as matter was filed with the clerk for the Board of Equalization to consider.

The Board of Equalization reconvened and adjourned at 12:00 noon until 2:00 P.M. at which time they reconvened. All members were present, Chairman Rogers presiding.
NO ADDITIONAL PROTESTS OR REDUCTION ON ASSESSMENT FILED

There being no additional protests or reduction on assessments filed with the Clerk, the Board of Equalization recessed at 2:05 P.M. to sit as a Board of Supervisors until matters were presented for consideration by the Board of Equalization.

The Board of Equalization reconvened at 4:00 P.M. There being no business to come before the Board of Equalization, the Board of Equalization adjourned at 4:00 P.M.

John P. Rogers
Chairman of the Board of Equalization

Attest: CHARLES S. PAYNTON
Clerk of the Board

By Pete E. Lucas
Deputy Clerk

1 HEARING BEFORE BOARD OF SUPERVISORS, SITTING AS A BOARD OF
2 EQUALIZATION, TO HEAR PROTESTS ON TAX ASSESSMENTS.

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4 MONDAY, JULY 13, 1959. Those present included the following:

5 Supervisors John Rogers, Chairman; Clarence Tolle, L. D. Drew, J. W. McDermott,
6 and Fred Johnston; Lewis Shearer, Deputy District Attorney; and County Tax
7 Assessor Stitt. Appearing before the Board was J. B. McKinney represented by
8 his counsel, Joseph P. Van Den Berg from the Law Offices of J. A. Montgomery,
9 Jr., 926 J Building, Sacramento, California. Mr. McKinney was duly sworn by
10 Mr. Pete Lucas, Clerk of the Board, and the following proceedings were had:

11 VAN DEN BERG: There are two parts of this protest. First, the
12 assessment itself, in determining the full cash value of a department store.
13 We understand it was assessed at it's cost to Mr. McKinney to attain the actual
14 value or market value. First of all, we feel that is high, insofar as the
15 market value is supposed to be the value that it would be taken for as a just
16 debt between a creditor and a debtor, and it is customary to give something
17 like seventy cents on the dollar on cost. Mr. McKinney will testify that in
18 these types of sales, and when he bought his store, he paid seventy cents on
19 the dollar. Cash value of the inventory means cash value in unbroken lots as
20 it comes from the manufacturer. That is misleading in applying to broken lots
21 in the over-all store. The cost value of that is generally fifty to seventy-
22 five percent of it's cost value. Our second point is perhaps our stronger one,
23 and the one we are very determined in. Once that market value was determined
24 insofar as inventory was concerned, you assessed at forty percent to obtain
25 the assessed valuation. We understand the practice here is around twenty-five
26 percent. In effect, Mr. McKinney is being compelled to pay a higher tax than
27 other people with property of similar value that is being held as farm land or
28 something of that nature. The Code provides property should be assessed at
29 full market value. The courts have authorized a percentage of that to attain
30 an assessed value. But the courts have not authorized different percentages
31 for different kinds of property once you determine market value. Basically,
32 the whole point is to determine market value, and the percentage to attain

assessed value, and then apply the tax rate for determining how much each should pay. Since it is to be in proportion to the value of the property in the County, there should be no difference, it should be identical once market value is determined. That's the gist of our protest.

DREW: Mr. McKinney, do you have anything to add to what your attorney has already said in relationship to how you come to your conclusion?

McKINNEY: I don't know exactly what I should say. I can talk to you for a couple of hours here on my point of view. In fact, I am a little bit bitter over the situation because I feel I have been taken advantage of very muchly. When I bought the property, I paid seventy cents on the dollar for it.

ROGERS: How long have you owned the property?

McKINNEY: Since 1937.

ROGERS: Ever had any complaint before?

McKINNEY: Yes, I wrote a letter here to the Supervisors three years ago, but I didn't know how to handle it.

VAN DEN BERG: Last year the market value was at 85% of cost, and this year it was at 100% of cost. 85% is also high, but it wouldn't be as erroneous as to require this type of action. But at 100% of cost - it is sort of standard practice - I think Mr. McKinney knows better than I do - but when general merchandise is sold, it is always bought at somewhere between fifty and seventy-five percent of it's cost.

McKINNEY: Sometimes as low as 40%. The percentage lowers as the turn-over lowers. You can understand you would have turn-over two times a year. You can understand that.

SHEARER: What is your basic claim? The cost value of the merchandise isn't what you paid for it?

McKINNEY: I consider the store if it was sold, at around -- I am paying \$965.00. If this was real estate like Davis, Esparto, or Woodland, the tax would have been something like \$270.00. Now then, what did you ask?

SHEARER: If your estimation of the value - cost value or cash value of your personal property is something less than your cost price?

McKINNEY: It certainly is. We buy things every day we are confident

1
2 is worth what we are paying for it. Maybe in thirty or sixty days, it don't
3 sell. Naturally, we have to cut the price to get rid of it, and if you don't
4 sell it, it deteriorates further so that the value of the merchandise is, in a
5 store of my kind, I would say is fifty to seventy-five percent, and there has
6 been enough stores sold around Woodland here, if you would call them in, you
7 would find out how much they are paying for them.

8 SHEARER: You are basing that on the amount you could get for your
9 inventory to a willing buyer on all your goods?

10 MCKINNEY: Yes, sir.

11 SHEARER: And not to a buyer of retail trade?

12 MCKINNEY: The sales made in the ordinary course of business is as
13 a result of many things besides value of the property itself. There is adver-
14 tising, overhead, personal efforts - all kinds of things reflected in the
15 wholesale price and retail price to purchasers. You also have to consider all
16 sorts of things in his store held for ten or fifteen years. The value depends
17 on how fast you move it. Say you buy one hundred pair of shoes, and you sell
18 thirty in a month, and then you may never sell the last pair. The important
19 thing is in putting a value on the inventory, which would be the value of the
20 property as inventory and not as retail merchandise as sold to a buyer.

21 SHEARER: Is claim being made that Mr. Stitt has assessed you some-
22 what differently than other types of stores such as yours?

23 VAN DEN BERG: We understand Mr. Stitt is assessing other inventory
24 property somewhat along these lines. Our contention is that the value on the
25 inventory is high - in excess of what a willing buyer would pay for it. Once
26 that is determined, an assessed value of 40% was applied to it, and other
27 property in Yolo County was only 25%.

28 SHEARER: I would suggest you hear at this time from Mr. Stitt.

29 STITT: May I ask one question. You have mentioned in paragraph (a)
30 "Said assessment was not made in accordance with Sections 110 and 401". I
31 realize Section 401 says "except as provided in this part, all shall be assessed
32 at full cash value". On this, your application here, you say "said property
would be taken in payment of a just debt from taxpayer on the open market is

1 from 50 percent to 75 percent of cost". I would like to call your attention
2 also to the statement which you have submitted to us which puts your merchandise
3 inventory value as of \$44,600. That's by your own statement, Mr. McKinney.

4 VAN DEN BERG: That's at cost, I believe.

5 STITT: That's merchandise inventory value.

6 TOLIE: Cost of merchandise?

7 STITT: His statement of the merchandise inventory value. We
8 accepted this. Now he is bringing up the matter here of the fact he bought
9 someone else out at about seventy percent on the dollar.

10 McKINNEY: When I bought the store, I paid that.

11 STITT: That could be anything. A forced sale.

12 McKINNEY: No, it wasn't.

13 STITT: That seventy cents on the dollar did not mean that would
14 reflect with this particularly. You have stated your inventory value was
15 \$44,600 which we used. We did not have all your invoices to check that with.
16 That's by your own statement - the value of that inventory was \$44,600.

17 McKINNEY: That's right.

18 STITT: That figure is what? Your cost of your inventory?

19 McKINNEY: Cost of market value.

20 STITT: Wholesale market value? Right?

21 McKINNEY: Wholesale of market value.

22 STITT: On the reverse side of your statement here, for some unknown
23 reason, I cannot understand. When you make a declaration that is inventory
24 value, then you say that the value of this merchandise is 35 to 50 percent of
25 inventory figures. Now in your application, you say it is 50 to 75 percent.
26 You have quite a varied opinion there, yourself.

27 McKINNEY: We hit it at one place - 50 percent.

28 STITT: Your variation could be anywhere from 35 to 75 percent if
29 we take two statements.

30 VAN DEN BERG: 35 to 50 percent was made by Mr. McKinney and was
31 low. Certainly inventory is sold at that, but we concede in general types of
32 sales of stores, the the sale would be higher than 35 percent. We concede that.
It could be approaching 75 percent.

1 STITT: This cost of inventory is what you paid for it and does not
2 include an added cost of placing that inventory on the shelf?

3 McKINNEY: Are you inferring that the added cost of placing it on
4 the shelf would make it more on a forced sale?

5 STITT: No.

6 McKINNEY: No, we didn't add to that.

7 STITT: Your opinion, then, according to the two statements, is
8 from thirty-five to seventy-five percent of cost.

9 McKINNEY: That's right. For instance, I have a letter here where
10 I was offered merchandise on consignment at sixty-five percent. We didn't take
11 it.

12 STITT: However, this is your statement - that your value of your
13 inventory was \$44,600?

14 McKINNEY: That's right.

15 STITT: Referring back to Section 401, as I read on there, "Assessor
16 shall assess all property at full cash value", is the meat of Section 401, isn't
17 it? In your opinion, even though you declared your inventory in your own
18 opinion was this figure, you already had that in another opinion you have it
19 is worth anywhere from 35 to 75 percent of that figure. Now, I just want to
20 ask you how do you expect the assessor to know exactly what figure you are
21 contemplating him using, when you, by your own statement, name \$44,600, and
22 then in another statement, you say 50 to 75 percent, and 35 to 50 percent,
23 and actually, I think that on that property, the assessor would have been
24 justified to assess it higher than he did, because full cash value according
25 to Section 401, was that it was only worth \$17,985, full cash value.

26 VAN DEN BERG: First of all, the property affidavit requires Mr.
27 McKinney put down the cost value of his property, which he did. Certainly,
28 this statement on the back, that merchandise is listed at 35 to 50 percent of
29 actual value, we will say 35% is actually too low. We don't feel he is bound
30 by that particular 35% any more than he is bound by 50%. The fact is that
31 actual value as merchandise in the store is somewhat lower than cost. We are
32 not saying every piece of property in general, but as an average. Some we

1 could sell for cost. Some we couldn't. But when valuating merchandise in the
2 store, you take an overall average of all merchandise. Secondly, assuming that
3 that is correct, and we also agree merchandise is difficult to put a value on.
4 The County Assessor has a difficult job to do in using his own discretion. But
5 primarily, our point is that, once you arrive at market value, which in this
6 case was \$44,960, when you assess it at a percentage of that, it should be at
7 the same rate as used for all other property in the County, and by using 40%
8 in this County, Mr. McKinney is paying more than others in the County who are
9 paying 25%.

10 STITT: The \$44,960 is just the addition of the figure submitted
11 by Mr. McKinney. We have assessed it in our assessment, which under 401 is
12 \$17,985. The \$44,960 isn't our figure. That is the figure as submitted by
13 Mr. McKinney.

14 SHEARER: The \$17,985 - is that 40% of the full cash value?

15 STITT: That's our opinion.

16 SHEARER: Why are you assessing it at 40% instead of 25%, as he
17 claims you are doing in other like businesses?

18 STITT: Our estimate of the full cash value was \$17,985, which does
19 work out about 40%.

20 SHEARER: You are saying the property he listed at \$44,960, the full
21 cash value is only \$17,985, and on that \$17,985 is the estimate of the cash
22 value?

23 STITT: That's right.

24 SHEARER: Then the 40% is only what he reported as cash value. On
25 that \$17,985 cash value he is now assessed?

26 STITT: There are many things that involve assessment percents, and
27 one is to arrive at an opinion of full cash value for the year assessed. In
28 this particular case, under all the influence of the statement you make right
29 on here, 35 to 50 percent - we didn't take either one. But we took 40% of full
30 cash value to assess it on. Actually, isn't it true that even though your
31 statement you made a minute ago that Mr. McKinney could sell some of this
32 merchandise for what it cost him, and some he couldn't, isn't it also true that
he could sell a great deal of this merchandise for more than it cost him?

1 VAN DEN BERG: Maybe he could, I don't know, but generally the
2 inventory in the store is at wholesale price. That's what people go by. On
3 wholesale price.

4 STITT: Mr. McKinney isn't in the store business to sell out to
5 someone who is buying the store. He is selling to customers.

6 SNEATER: Are you satisfied now that the actual cash value as placed
7 isn't \$44,000 but is \$17,985?

8 VAN DEN BERG: The actual cash value - is the practice not only here
9 but in many counties, to arrive at an assessed value of the market value?
10 Correct?

11 STITT: All Assessors, according to the Constitution, must assess
12 at full cash value.

13 VAN DEN BERG: And the State Board of Equalization demand that
14 counties apply around 20% of market value as a minimum?

15 STITT: I have heard that figured 25% on retail sales, which is
16 quite different from wholesale cost.

17 VAN DEN BERG: Suppose someone has recently purchased a farm, or a
18 building of that nature here in Yolo County. The purchase price was \$10,000.
19 What percentage would you apply to that \$10,000 to obtain the basis for the tax?

20 STITT: I wouldn't use \$10,000, first. I would make an appraisal
21 of the property to determine my opinion of the value.

22 VAN DEN BERG: That wouldn't be controlling - the \$10,000?

23 STITT: Not necessarily. In most sales, you have many things in-
24 volved within the sale itself, and you also have in sales a difference between
25 a cash value and maybe a long-term Deed of Trust. What's it worth?

26 VAN DEN BERG: You are not compelled to use cash value in support
27 of what the property is figured to be worth?

28 STITT: That's the same as it is here. We are not using the cost of
29 what Mr. McKinney is selling goods for. He has, by his own statement, a one-third
30 mark-up. He sells this for that mark-up, which means it is getting him up to
31 a point which is comparable to retail sales on homes or farms.

32 VAN DEN BERG: The major part of it is due to efforts in merchandising

1 and managing the store. You are talking about retail value and must include
2 other things then in retail value.

3 STITT: Then you would have a very much higher figure.

4 VAN DEN BERG: In any event, the important thing is, I do understand
5 the general custom is to assess property at a percentage of market value. I
6 also understand in this case, Mr. McKinney was assessed at 40% of that determined
7 market value, which earlier we decided was \$44,960. That was the determined
8 market value. Then I understand that the assessed value was put at 40% of
9 that determined market value.

10 TOLLE: Which would bring it to \$17,985. Is that what you are being
11 assessed on?

12 STITT: Our opinion of full cash value is \$17,985.

13 SHEARER: That's the point I am confused about. Is that assessed
14 value \$17,985, or actual cash value?

15 STITT: We assess all property at full cash value.

16 SHEARER: Why are you saying 40% instead of 25%, is his question.

17 STITT: On the same basis he made on his statement. He is claiming
18 this value he recorded isn't correct.

19 VAN DEN BERG: We are saying market value is high, but we are also
20 saying the percentage applied to that market value is higher than applied to
21 other properties.

22 STITT: In my opinion, we have to arrive at market value of all
23 property whether it is Mr. McKinney's inventory or any other property you may
24 own, whether real estate or what. By his own statement, he is giving the value
25 of the inventory at \$44,600. The added cost of furniture and machines and
26 equipment brought it up to a total of \$44,960. His opinion of market value -
27 not mine.

28 McKINNEY: That's correct.

29 STITT: In my opinion, I assessed it at a market value of \$17,985.

30 VAN DEN BERG: Didn't we earlier state that this was in fact a
31 statement of market value? Conceding for a moment that this was actual market
32 value and in fact you have taken 40% and arrived at an assessed value, what

1 percentage did you take on other property? Suppose you had a house at \$30,000,
2 and you thought that wasn't in fact it's market value. What percentage would
3 you apply to that \$30,000 to arrive at the assessed value?

4 STITT: No percentage. We would have to assess it at full cash value.
5 We may have various things that influence our opinion of market value.

6 VAN DEN BERG: There is no percentage applied?

7 STITT: Not for assessment, no.

8 VAN DEN BERG: When you get the assessed value, before applying the
9 tax rate, you assess it at 25% of market value?

10 STITT: No.

11 VAN DEN BERG: No property in Woodland is assessed in that manner?

12 STITT: No. Full cash value.

13 VAN DEN BERG: No percentage taken after the full assessed value is
14 determined?

15 STITT: Our assessment is our value.

16 VAN DEN BERG: What basis do you use?

17 STITT: Very many. We have to determine the value of the property
18 as you quoted here by the same reasoning. You have here quoted Sections 110
19 and we have to more or less consider the same provision in 110 as you are con-
20 sidering. We also have to consider 401. In our arrival of market value, we
21 have various processes of doing that which is required of every assessor.

22 VAN DEN BERG: As I understand it, in partially reading here, they
23 say the Constitution generally provides all property subject to taxation shall
24 be assessed for taxation at full cash value. It indicates that actual value
25 shall also be a basis of assessing personal property. The courts have held it
26 to be at less than market value, and today it is the practice to assess it at
27 a portion of it's market value. Correct?

28 STITT: In some cases.

29 VAN DEN BERG: What fraction did you use here?

30 STITT: I didn't use any fraction. I took \$17,985.

31 VAN DEN BERG: Is that the meaning you give Section 401?

32 STITT: That's the meaning of the approximation of your inventory

1 of the value Mr. McKinney himself stated on the back of his statement. 35 to
2 50 percent. On the other was 50 to 75 percent. Maybe I should have used 50%
3 of his figure.

4 VAN DEN BERG: Is it your opinion that \$17,985 is full cash value
5 within the meaning of Section 401?

6 STITT: That's right.

7 VAN DEN BERG: And also within the meaning of Section 110?

8 STITT: Yes.

9 VAN DEN BERG: And all other property was assessed in an identical
10 manner, and you didn't take any percentage of anything insofar as finding some
11 other market value?

12 STITT: Section 401 applies to all property at full cash value.

13 VAN DEN BERG: If in fact he isn't using percentages, we certainly
14 have nothing to say. On the other hand, I just can't -- it wouldn't serve any
15 purpose. We have a list of other property, and some sold for \$200,000, and
16 the net result was a tax of around \$400 - half of what Mr. McKinney is being
17 asked to pay. I don't know whether that would be of any use or not, if Mr.
18 Stitt is just relying on his general knowledge of what the tax should be and
19 there is no policy, and it's just a rough-hand sketch of his opinion of what
20 the property is worth. We do feel a percentage was taken of a market value
21 determined, and in this case it was determined as \$44,960, and that he applied
22 a percentage of 40% to that to obtain the assessed value for the purpose of
23 taxation, and other property in Yolo County was assessed at 25% or less of it's
24 market value. We believe that practice is erroneous. I see they are not on
25 inventory in a store, but in beets, or something of that nature.

26 STITT: Many of your farm sales and other sales involve many things
27 besides the property itself, and it all has to be verified. Various influences
28 pertaining to questions are looked into.

29 VAN DEN BERG: We realize you must have a high degree of discretion
30 in this, too, and it is not a generally arbitrary sort of thing. Our position
31 is that once you do arrive at that market value, you don't have the discretion
32 to apply percentages to get assessed value, and now you say you don't apply

1 percentages. That's our position.

2 STITT: We assess all property at full cash value.

3 McKINNEY: What I can't understand is this. A piece of real estate,
4 a home in Woodland, property in Davis, West Sacramento, Winters, or even Sacra-
5 mento, a property of the same value as my store would be about \$270.00. My
6 store is \$965.00. Who can figure that out? To give you a specific case, this
7 Ford property - I am not trying to get their taxes raised - but it's next to
8 the Gibson addition. That property cost \$44,000, and the tax was \$180.00.
9 A store down here worth \$27,000 approximately, the tax was \$965.00. Those are
10 figures.

11 STITT: You have to realize you are talking actually of two different
12 things. Wholesale cost, in your opinion, deteriorates. I don't know that, but
13 we have given you some credit of that in arriving at our opinion of it's market
14 value. You are talking of other property that is definitely retail sales, and
15 you bought it yourself. By the same token, in that property you bought, actually
16 there might be something else involved. How much cash did you put out for it.

17 McKINNEY: Don't talke about that any more. Talk about 28 picked
18 at random. They will bear the same percentage. I can't understand it. I am
19 about ready to sell my store. I am dickering on it now. I can't find anyone
20 willing to give me over 50%. If you want to know how stores are selling here,
21 they will inquire around. One store on the corner sold 5 times in 5 years,
22 and they don't pay 100% on the dollar. They don't do it. It isn't worth that
23 much. So there is no chance of my getting that full cash value out of the
24 store. Even if I sell it out at retail, I have to pay clerks and my expenses
25 go up. The first six or seven months I don't get the cost out of the goods.
26 Expenses are more than sales. Why a store worth \$27,000 has to pay \$965.00 and
27 on real estate that's around through the county, it is about \$270.00, I can't
28 uderstand.

29 TOLLE: This real estate of \$44,000 - did you buy property in town?

30 McKINNEY: The Ford property next to the Spencer property.

31 TOLLE: Your tax is what?

32 McKINNEY: Around \$180.00 for \$34,000. But that's no cheaper than

1 anything on this list here.

2 STITT: It is comparative to a lot of other property. There is cash
3 value involved. How much cash value is involved in December, and the value put
4 on the balance? Like down payments on these homes here, there is not much down
5 payment.

6 JOHNSTON: You say Deed of Trust. Do you charge a man with a Deed
7 of Trust taxes?

8 STITT: No. We don't. They are discounted by banks or anyone else.
9 You get a banker to go out there and appraise your farm.

10 TOLLE: A piece sold in Davis - the Gordon piece, 80 acres sold for
11 \$1,000 an acre. But the 80 acres laying next to that might be just as good a
12 ground, but you don't assess that other at retail price, do you?

13 STITT: No.

14 TOLLE: So you see, some of that real property - I know the man that
15 owned it, and he said his father owned it way ahead of him, and he said he
16 couldn't afford to stay on that ranch and farm. But Mr. Stitt couldn't go out
17 and take the next 80 to it and assess it at that \$1,000 an acre. You would be
18 clear off your base.

19 McKEINNEY: But figures should come out about the same on production.

20 STITT: Yes. Of course you are comparing different things. You
21 are comparing retail sales against wholesale prices. I think you have got to
22 realize you have to adjust them both down to market value.

23 TOLLE: You have many stores to arrive at a value in town. A lot
24 of them are smaller than Mr. McKinney, and a lot are a lot larger. Do you use
25 the same basis?

26 STITT: The same on every business in the county.

27 VAN DEN BERG: Insofar as cost itself is concerned, to determine
28 market value, we realize Mr. Stitt has given discretion to the cost of goods.
29 Assuming that the actual market value is \$44,960, assuming that, sir, is actual
30 market value of that property, we feel that when you apply a percentage to
31 obtain assessed value, it should be the same as others, and we feel that has
32 not been done here.

1 STITT: It depends on what you are comparing.

2 VAN DEN BERG: The Codes say who can apply a percentage of the
3 market value to obtain assessed valuation. They don't say you use different
4 percentages, however. People are entitled to equal treatment. No man should
5 pay more or less. That's the only thing we are saying. The percentage applied
6 to Mr. McKinney should be the same as to everyone else.

7 STITT: We arrived at market value.

8 McKINNEY: If two brothers come to town, and one buys a piece of
9 real estate on the edge of town for \$34,000, and he pays \$200, and the other
10 man buys a store for the same price, and he pays \$900, that's the system?

11 STITT: No.

12 McKINNEY: That would be the system.

13 STITT: No, we don't take sales. We determine market value.

14 McKINNEY: The market value when I bought it was 70%. When did it
15 go up?

16 STITT: Market value has been going up every year since the '30's.

17 VAN DEN BERG: Didn't you last year take 85% of the cost value to
18 arrive at market value, and take 40% of that to arrive at assessed value?

19 STITT: No.

20 VAN DEN BERG: You didn't? That figures, insofar as last year's
21 taxes, are what you decided you think it was worth?

22 STITT: That's right. Certainly we gave extra allowance last year
23 for something Mr. McKinney -- here's another case in this particular statement
24 where Mr. McKinney says 65%. When your own declaration is variable, naturally
25 our consideration of it is the same.

26 VAN DEN BERG: Mr. McKinney does not know what the percentage is.
27 Assuming market value is decided at something or other. Suppose in this case,
28 100% of \$44,960. Would you determine the tax on the basis of \$44,960?

29 STITT: If that was full cash value, yes. We didn't figure it was.
30 No.

31 TOLLE: What was your last year's figure?

32 VAN DEN BERG: \$50,390. That's at cost. The tax was based on 85%

1 of that, in our opinion, to obtain market value of the inventory, and assessed
2 value was determined by taking 40% of that. Mathematically, it works out that
3 way. This year, he applies market value at 100% of cost, which was \$44,960.
4 Somewhat less than last year, and then he took 40% of full market value in
5 obtaining the tax. Mr. Stitt says he doesn't use that method. But I don't
6 understand how he could arrive at these figures any other way. In determining
7 the market value, he has a great deal of discretion. We think 100% of cost is
8 high. However, we wouldn't go to court and have it reversed. Mr. Stitt has a
9 bona fide opinion of that, and that's not our question. Our real problem is
10 that once you obtain that market value, he should use the same percentage to
11 obtain assessed value.

12 STITT: We don't use different percentages.

13 McKINNEY: If you will look on last year's statement, in red ink you
14 will find 85%.

15 STITT: I have discounted for obsolescence.

16 VAN DEN BERG: Then you took 40% of that figure.

17 STITT: To arrive at what was full market value.

18 VAN DEN BERG: Why wasn't he allowed 15% for obsolescence this year?

19 STITT: After all, do you actually believe it should be given every
20 year?

21 VAN DEN BERG: No, I am just trying to determine how you arrive at
22 the tax figure.

23 STITT: We do go along with our reports, but there is certainly an
24 adjustment in this inventory each and every year when you make up tax reports.
25 You make adjustments at that time, and there should be only two months obsoles-
26 cence. March, January and February. We can't be giving an amount of that every
27 year. If we are willing to go along, and we have gone along with Mr. McKinney
28 in granting him this consideration - we can't do that every year. You took
29 that off your books when we allowed it, and you make an adjustment at the first
30 of the year, and take that out of your tax reports then.

31 VAN DEN BERG: He should take his own off before he puts down his
32 cost?

1 STITT: He has reported value of that merchandise. He has got in
2 each case inventory value. We can't argue that unless we went over all his
3 invoices. Mr. McKinney has not been too cooperative to give them to us. We
4 will send our auditor in there and go over them, however.

5 VAN DEN BERG: We are not concerned with anything of that nature.
6 The market value is not out of line. I am not altogether sure it could be
7 reversed in court. The only thing we want to raise, is we feel different
8 percentages were used on market values, and the last three or four years,
9 the practice was to determine market value by taking 85% of what's cost and
10 applying 40% of that to determine assessed value. This year, it was assessed
11 at market value at 100%, of its cost, and 40% used to determine assessed value.
12 Like I say, again we feel 25% of the market value should be used to determine
13 the assessed value like other property.

14 JOHN ROGERS: We will take a five minute recess.

15 -oOo-

16 (After recess): VAN DEN BERG: We have presented basically our
17 position.

18 SHEARER: I have no more to say.

19 TOLLE: The big question right now on this - of course your figures
20 show - and I think these two gentlemen are talking about this 40% deal and
21 that's the main question. And like he brought out, on real property, when you
22 figure this all out, it comes up to 40%, doesn't it?

23 SHEARER: You should ask Mr. Stitt how he determined the value of
24 Mr. McKinney's property.

25 STITT: I explained that. We based our opinion of the value upon
26 Mr. McKinney's own statement to a great extent, and I think his own statement
27 has borne out our opinion of the full cash value there, is you might say on the
28 low side. His lowest figure, as quoted is 35% and he has a high of 75%.
29 According to his own figures, it came as \$41,960, but he feels that on the
30 statement here it is 35 to 50 percent of that. If we went along with that
31 opinion and used 50%, we would have it higher than what the tax is now. Around
32 \$22,000.

1 JOHNSTON: Are the rest of the merchants assessed 40%?

2 STITT: At the same, assessing at full cash value. We have arrived
3 at full cash value by the same method.

4 JOHNSTON: Did it come out 40%?

5 STITT: Close to that. His attorney brought up we discounted so
6 much for obsolescence, so it didn't turn out 40% of his report. There are
7 times --

8 VAN DEN BERG: You took 40% after discounting to come out at full
9 cash value.

10 STITT: 85% of cost after discounting, and then 40%.

11 TOLLE: The tax was what last year?

12 VAN DEN BERG: It was on \$50,190 last year.

13 McDERMOTT: Does the City use the same figures you use?

14 STITT: You will have to ask the City Assessor.

15 McKINNEY: I don't know. The taxes for the county have been so high,
16 that's a minor problem. Up here on the top where it says where we arrive at
17 full cash value, did I make a mistake by reporting that at 100%? Should I have
18 reported that at 70%?

19 McDERMOTT: What would buying it twenty years ago have to do with it
20 today?

21 McKINNEY: I should say you should ask the Board of Trade that.

22 VAN DEN BERG: I don't think the percentage of a store now and twenty
23 years ago is very different, and I know that if I was to sell that store, that
24 70% would be high for it, and if this board wants to find out what this store
25 is worth, if they will call in enough men who bought stores, they will know.

26 STITT: A great many of these sales on stores are forced sales.
27 That's not the same as the value specified by one tenant.

28 SHEARER: If you want to hear from me as to recommendations, Mr.
29 Stitt has arrived at cash value of that property. The method has been explained.
30 The amount he determined was \$17,985. There was a lot of discretion he could
31 use. If he wanted to, he could have found actual cash value was as reported,
32 \$44,000. He didn't find that. He found something else. In the neighborhood

1 of 40%. This was the method used throughout the counties. If you do not have
2 a question in regard to that, his request for reduction should be denied.

3 DREW: So moved.

4 (Seconded.)

5 TOLLE: Naturally, if Mr. McKinney isn't satisfied, he could take
6 further steps on it.

7 DREW: That would be his discretion.

8 McDERMOTT: You were talking about real estate. This one man bought
9 some in the 40's, and next to that the piece increased four times in value.

10 SHEARER: There should be a finding by this Board, as a Board of
11 Equalization, that the Assessor's valuation of the property was a fair value,
12 and based on his opinion, and his opinion has no discretion against Mr.
13 McKinney as far as you can find as a Board.

14 DREW: Add that and include that in my motion that I made.

15 TOLLE: I would like to ask Mr. McKinney one question. Are you
16 satisfied with the \$44,600 sum, that your value is there? Of the \$46,000 on
17 your inventory?

18 VAN DEN BERG: We will stipulate that would be full market value of
19 the property. For the purpose of this hearing. Full market value.

20 TOLLE: You are satisfied with that, Mr. McKinney?

21 VAN DEN BERG: \$44,960 was the full market value, full cash value
22 for the purpose of this hearing.

23 McDERMOTT: Do you have to check inventories on these different
24 things?

25 STITT: We audit, as Mr. McKinney knows, the book accounts every year
26 on as many of the business firms as we can, and it is the same procedure.

27 McDERMOTT: The Board of Equalization takes up samples. Can you
28 ask them to take a store on Main Street for example?

29 STITT: They have. They've checked a number of business houses.

30 McDERMOTT: Has Mr. McKinney's ever been checked?

31 STITT: I don't know. I have no control over the State.

32 TOLLE: Do you know who they check?

1 STITT: No. They get the assessed value off the record and compare
2 it with their own auditing.

3 McDERMOTT: Then the only way the merchants could tell would be if
4 the State went in and audited their books?

5 STITT: By request, they will go in and audit. We could get them
6 to do it, if he wished it.

7 TOLLE: We might ask Mr. McKinney if that would be what he wanted,
8 to have that done by the State Board of Equalization.

9 ROGERS: If they appraise like they did one ranch out here --

10 McDERMOTT: You still have 25%. \$700 without trees. An acre.

11 VAN DEN BERG: The tax would be 25% of that?

12 McDERMOTT: 25%.

13 VAN DEN BERG: That's our position here.

14 McDERMOTT: That ranch they assessed at \$700 an acre and the one
15 John talks about might not produce any percentage on crops, because barley
16 will not pay. If you got 40 sacks to the acre, it isn't going to pay off on
17 \$700 an acre.

18 TOLLE: Maybe it would help Mr. Stitt and you, if you think the
19 State would come in on this appraisal, and have them come in. Is that possible?

20 STITT: I think this particular hearing should be confined to the
21 Board, and it is the Board's responsibility, and I don't feel we should ask
22 the State to check Mr. McKinney's property because we don't know to what extent
23 they will go. Maybe they will go into income taxes, and that's entirely out of
24 our category, and Mr. McKinney wouldn't want a lot of bother with that, and I
25 would like not to put him on that kind of spot.

26 TOLLE: Could he ask for it?

27 STITT: He could.

28 JOHNSTON: Would you read that motion?

29 SHEARER: The motion should be that the application for reduction in
30 assessment (mentioning the property) be denied, and the Board, sitting as a Board
31 of Equalization, finds that the method used in assessing the value of this
32 property was that method used in all other instances in assessing property

within the county, and it is the finding of this Board that there was no discretion as against the applicant, and the motion should be that the application for reduction in assessment be denied.

McDermott : I second that motion.

(Clerk Pete Lucas polled the Board, and the following votes were cast: Tolle - No, on account of percentage.

Johnston - No.

McDermott - Yes.

Drew - Yes.

Rogers - Yes.

—○○—

STATE OF CALIFORNIA,)
County of Yolo.) ss.

I, AUDREY J. LUMT, do hereby certify that I was the duly appointed and acting phonographic reporter for the Board of Supervisors, sitting as a Board of Equalization, on July 13th, 1959, at 3:00 o'clock P.M., in the Board of Supervisors Room at the Court House, Yolo County, California, and then and there took down, in phonographic writing, all proceedings had and testimony given at the hearing of the Application of J. B. McKinney for a reduction in tax assessment for the year 1959-60, fully, truly and correctly, to the best of my ability; that thereafter, pursuant to order of the Board, I caused my said phonographic writing to be transcribed into longhand typewriting; that said transcript consists of the foregoing nineteen (19) pages, and that the same is a full, true and correct transcription of said proceedings and the testimony given therein.

DATED, at Woodland, California, this 23rd day of July, 1959.

Phonographic Reporter, Pro Tempore

The Board of Equalization met this day at 11:00 A.M. in a regular session, in the Board of Supervisors Room in the Yolo County Courthouse in Woodland, California, after the Board of Supervisors adjourned at 11:00 A.M. to sit as a Board of Equalization, in accordance with 1804 of the Revenue and Taxation Code of the State of California. All members of the Board were present, Chairman Rogers presiding.

APPLICATION FOR REDUCTION IN ASSESSMENT FOR CARGILL OF CALIFORNIA, WEST SACRAMENTO.

The Board heard read and explained an application for reduction in assessments for Cargill of California Inc., located in West Sacramento, California. The Application is as follows:

APPLICATION FOR REDUCTION IN ASSESSMENT

CARGILL OF CALIFORNIA, INC., (hereinafter called "Cargill") hereby applies for a reduction in the assessment heretofore made on "Possessory Interest in Land and in Improvements at Sacramento-Yolo Port District, West Sacramento, California." In Support of this application Cargill sets forth the following facts:

1. The assessment of the possessory interest hereinabove specified was made by the Assessor of Yolo County on August 4, 1959.
2. Cargill is the Lessee from a public agency, SACRAMENTO-YOLO PORT DISTRICT (hereinafter called " Port District"), of certain land and improvements consisting of grain storage facilities and appurtenances located adjacent to Lake Washington in West Sacramento, California. The property so leased is owned by Port District and the fee thereof is therefore not assessed. The assessment hereby sought to be reduced is on the possessory interest of Cargill created by the Port District's Lease to it of the property specified.
3. The Lease term expires on June 30, 1980, and there was therefore approximately twenty-one (21) years of remaining and unexpired term to the Lease as of the tax lien date in 1959.
4. In assessing this possessory interest, the Assessor failed and neglected to make his assessment in accordance with the provisions of Section 107.1 of the Revenue and Taxation Code of the State of California in this:
 - (a) The Assessor determined the value of the grain storage facilities by capitalizing the estimated annual profits therefrom for the 21-year remaining term of the Lease.
 - (b) In estimating the annual profits during the remaining term, for the purpose of ascertaining the value of Cargill's possessory interest, the Assessor did not deduct from the estimated income the rent required to be paid during that time by the Lessee.
 - (c) In ascertaining the value of the possessory interest in this manner the Assessor failed to comply with the provisions of Section 107.1 of the Revenue and Taxation Code which prescribes that the value of a possessory interest created prior to 1955 is the excess of the value of the leasehold over "the present worth of the rentals under said Lease for the unexpired term thereof."
 - (d) Cargill's possessory interest was created before 1955 in that its Lease from the Port District was executed in 1949.
5. In making his assessment th Assessor also grossly overestimated the anticipated annual profits for the remaining term of the Lease. His estimate of the annual profits, before deduction of rent, was: for each of the next three(3) years, Seventy-five Thousand Dollars (\$75,000.00) ; and for each of the remaining eighteen (18) years of the Lease, One Hundred Thousand Dollars (\$100,000.00).
6. In fact and in reality a fair and reasonable estimate of the annual income for the remaining term of the Lease could not properly exceed Five Thousand Dollars (\$5,000.00) per year for each remaining year of the Lease after deduction of rent, nor Fifty Thousand

(\$50,000.00) for each remaining year of the Lease before deduction of rent.

7. A statement showing the profit and loss from the property leased during the four (4) fiscal years immediately preceding the tax lien date for 1959 is attached hereto and marked Exhibit A.

WHEREFORE, Applicant prays that the assessment on its possessory interest described above be reduced and set at a figure representing a fair, equitable and proper assessment of its possessory interest.

DATED : August 26, 1959.
CARGILL OF CALIFORNIA, INC.

By /s/ Howard D. Boone
HOWARD D. BOONE
Vice President.

STATE OF CALIFORNIA,)
COUNTY OF YOLO) ss.

HOWARD D. BOONE, being first duly sworn, deposes and says:

That he is Vice President of CARGILL OF CALIFORNIA, INC., Applicant in the within entitled proceeding and that he has read the foregoing annexed APPLICATION FOR REDUCTION IN ASSESSMENT and knows the contents thereof, and that the same is true of his own knowledge except as to such matters as are therein stated upon his information or belief, and as to those matters that he believes it to be true.

That he makes this verification for and on behalf of said CARGILL OF CALIFORNIA, INC. and as such officer.

/s/ Hoard D. Boone
HOWARD D. BOONE

Subscribed and sworn to before me this 26th day of August, 1959
(Notarial Seal) /s/ Anthony B. Avilla
Notary Public in and for the County of Yolo, State of California.

EXHIBIT -A

CARGILL OF CALIFORNIA, INC.
SACRAMENTO-YOLO ELEVATOR PROFIT AND LOSS STATEMENT.

	Fiscal Year Ended May 31,			
	1958	1957	1956	1955
	\$	\$	\$	\$
Income:				
Storage and handling	158,715	126,075	110,440	94,843
Expense:				
Salaries and Labor	57,775	45,902	42,080	63,447
Power, Water, Electricity	6,800	6,739	6,972	
Repairs	6,200	5,909	3,782	
Insurance	2,200	2,159	1,849	
Taxes	2,188	1,712	1,918	39,083
Rent	44,834	39,083	39,083	
Other Operating and Maintenance Expenses	24,713	15,365	16,897	
Total Expense	144,710	116,869	112,581	102,550
Operating Profit or (loss)	14,006	9,207	(2,141)	(7,687)

The Board carefully considered this application up to 12:35 Noon then adjourned until 2:00 P.M., at which time they reconvened to continue the hearing. All members of the Board were present, Chairman Rogers presiding.

BOARD OF EQUALIZATION 1959

ASSESSED VALUATION OF CARGILL OF CALIFORNIA, INC., PROPERTY SET AT \$75,000.00, A REDUCTION.

Supervisor Drew moved that the Board set the Assessed Valuation of Cargill of California, Inc., property located in West Sacramento, California, at \$75,000.00 as a fair, equitable and proper assessment of its possessory interest. (In accordance with 1604, 1612, 1614 of the Revenue and Taxation Code of the State of California.)

Supervisor Johnston seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Tolle, Johnston, McDermott, Drew, Noes: Rogers Absent: None

ESCAPED TAXES ON CARGILL OF CALIFORNIA PRESENTED
TO JACK DOWNEY ATTORNEY REPRESENTING CARGILL OF CALIF.

The County Assessor, not having time to discuss the matter of escaped taxes before the Board took the action, and the County District Attorney not being present, presented the Cargill of California, represented by Attorney Jack Downey, a statement of escaped taxes. Attorney Jack Downey refused to accept the escaped tax statement. The Board seemingly ^{and surprised} being uninformed/of the escaped tax statement, stated that it seemed unfair to bring this up at this time, after the Board took action which may have changed the vote. Mr. Stitt stated that to the effect as written above that the County District Attorney was not present and he did not have time to discuss the matter before the Board took action, and wanted to present them the statement before they left the Board Room. The Board instructed the County Assessor, the District Attorney, Attorney Jack Downey and the Cargill people to meet in the Assessors office to reach some agreement or decision.

There being no further business to come before the Board of Equalization, the Board of Equalization adjourned at 3:00 P.M. to sit as a Board of Supervisors.

John T. Rogers
Chairman of the Board

Attest: Charles S. Paynton,
Clerk of the Board of Equalization and
of the Board of Supervisors

By Pete E. Lucas
Deputy Clerk.

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April 15, 1960

The Board of Supervisors, sitting as a Board of Equalization, met this day at 9:05 A.M. in the Board of Supervisors room in the Yolo County Courthouse in Woodland, California, in accordance with the Board of Supervisors Minute Order of March 15, 1960. All members of the Board were present, Supervisor Drew, Chairman of the Board of Supervisors and Board of Equalization presiding.

WATER DISTRICT -
Yolo - Zamora

HEARING ON ASSESSMENT ROLL,
YOLO-ZAMORA WATER DISTRICT.

The Board of Supervisors sitting as a Board of Equalization met this day at 9:05 A.M., in the Board of Supervisors' Room to conduct a hearing on the Yolo-Zamora Water District Assessment Rolls, as per minute order of March 15, 1960. Said meeting was published as required by law.

L. S. FOSTER, Assessor, Tax Collector and Treasurer of the Yolo-Zamora Water District, and RUSSELL MILLSAP, attorney, and Secretary of the Yolo-Zamora Water District, were present.

Mr. Millsap reviewed the legal procedures which had been followed to call the hearing set for this day.

Mr. Foster submitted the following report, after informing the Board that he had added up the assessments and found the total gross assessed valuations of the District to be \$1,606,190.00, "A true and Correct Assessment" as follows:

ASSESSED VALUATION OF YOLO-ZAMORA WATER DISTRICT for 1960:

Rural property	\$1,587,710.00
Town property of Yolo and Zamora	18,480.00
	<u>1,606,190.00</u>

April 15, 1960

EXEMPT property in the DISTRICT:

Cacheville Cemetery	
Marys Cemetery	\$ 570
Housing Authority	120
Yolo Methodist Church	240
Yolo Methodist parsonage	250
Zamora Catholic Church	240
Yolo Catholic Church	100
Property of unknown owner	
Parcel #19-385-2	
Property of Wild family sold to	
Zamora Fire District	70
	<u>1590</u>

PROPERTY WITHDRAWN from the District in 1959:

Parcel #19-272-2	40 A.	910
Parcel #19-272-3	120 A.	2460
Total value of exempt property		<u>4960</u>

The tax rate for 1959 was 15¢
 The tax rate for 1960 is 15¢

Amount collected in 1959	\$2414.27
No delinquent taxes 1959	

Bank account Jan. 1, 1960	4286.89
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ESTIMATE to collect in 1960	2409.29
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L. S. FOSTER

WATER DISTRICT -
Yolo - Zamora

NO PROTEST AT YOLO-ZAMORA
WATER DISTRICT HEARING.

The Board examined the Assessment Book and accepted the report of Mr. Foster. The Chairman of the Board asked if there were any persons present in the Supervisors Room who had any protests or questions concerning the assessments on the district. There were none, and no written protests were received by the Clerk.

WATER DISTRICT -
Yolo - Zamora

RESOLUTION NO. 60-48 ADOPTED,
SETTING TAX RATE AT 15 CENTS FOR
YOLO - ZAMORA WATER DISTRICT

Supervisor McDermott moved that the Board accept Mr. Foster's Report on the Yolo-Zamora Water District Assessment Book, and that since there were no protests at this scheduled meeting, that the Board of Supervisors approve Resolution No. 60-48, and authorize the Chairman of the Board to sign the resolution as follows:

RESOLUTION NO. 60-48

WHEREAS, the Board of Supervisors of the County of Yolo met as a Board of Equalization this 15th day April, 1960, for the purpose of hearing all objections presented to it regarding the correctness of any assessment concerning the Yolo-Zamora Water District; and

WHEREAS, the Board of Supervisors this date heard all objections presented and all testimony relevant to said objections; and

WHEREAS, Sections 36605 through 36607 of the Water Code of the State of California have been fully complied with.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that the Board of Supervisors acting as a Board of Equalization fix an ad valorem rate of assessment upon each \$100.00 in value of the land assessed in the Yolo-Zamora Water District in the amount of 15 cents. This ad valorem assessment rate being a rate sufficient to raise the amount specified in the annual estimate of the sum required to discharge all of its obligations.

PASSED AND ADOPTED by the Board of Supervisors of Yolo County this 15th day of April, 1960, by the following vote:

AYES:	Tolle, Johnston, McDermott, Rogers, Drew.
NOES:	None
ABSENT:	None

L. D. DREW
 CHAIRMAN OF THE BOARD OF SUPERVISORS
 COUNTY OF YOLO, STATE OF CALIFORNIA.

April 15, 1960

July 5, 1960

85

ATTEST:
CHARLES S. PAYNTON, CLERK
BY PETE E. LUCAS, DEPUTY

Supervisor Tolle seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Tolle, Johnston, McDermott, Rogers, Drew. Noes: None Absent: None

There being no further business to come before the Board of Equalization, the Board of Equalization adjourned at 9:15 A.M. to reconvene as a Board of Supervisors.

ATTEST: CHARLES S. PAYNTON
Clerk of the Board

By Pete E. Lucas
Deputy Clerk

X Drew
Chairman of the Board of Equalization.

Typed by Pete E. Lucas

Proof Read by Pete E. Lucas

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July 5, 1960

The Yolo County Board of Supervisors met this day in regular session at 8:00 A.M., as a Board of Equalization in their meeting room in the Yolo County Courthouse, Woodland, California, pursuant to law. All members of the Board were present, Chairman Drew presiding.

BOARD OF EQUALIZATION- 1960

ACCEPTANCE OF LOCAL ROLL FROM ASSESSOR MARION BAKER.

Assessor Marion Baker, having completed the Local Roll for 1960-61, delivered said Local Roll to the Clerk of the Board of Supervisors, according to law.

Supervisor McDermott moved that the Local Roll be accepted by the Board and that the Board of Supervisors of Yolo County meet as a Board of Equalization on the following dates: Monday, July 11, 1960, Tuesday, July 12, 1960, and Wednesday, July 13, 1960 on each day from the hours of 10 A.M. to 12 NOON, and from 2 P.M. to 5 P.M. (or as much longer as necessary) in their meeting room in the Yolo County Courthouse, Woodland, California, to equalize the assessments of property on the Local Roll until the business of Equalization is disposed of.

Supervisor McDermott also moved that the Clerk of the Board publish a notice of said meetings in the Woodland Daily Democrat, a newspaper of general circulation, printed and published in the County of Yolo, each day from July 7 to July 9, 1960 inclusive, and also that the Clerk publish a notice of said meetings in the Winters Express, Davis Enterprise, Record of Yolo County and the East Yolo Record for one publication each on July 7, 1960, in each of the above mentioned newspapers of general circulation, printed and published in the County of Yolo.

Supervisor Rogers seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Tolle, Johnston, McDermott, Rogers, Drew. Noes: None Absent: None

BOARD OF EQUALIZATION - 1960

RULES FOR NOTICE OF ASSESSMENT INCREASES AND APPLICATIONS FOR ASSESSMENT REDUCTIONS

Supervisor Johnston moved that the Rules for Notices of Assessment Increases and Applications for Reductions of Assessments be adopted as follows:

In giving notice to any person, firm or corporation, of a proposed increase in assessment, Notice of Intention of the Board of Supervisors of the County of Yolo, sitting as a Board of Equalization, to increase the assessment of any person, firm or corporation, shall be

July 5, 1960

given by the Clerk of the Board by depositing in the United States Post Office at Woodland, California, a notice thereof in a sealed envelope, with the postage thereon fully prepaid, addressed to the last place of residence or address, of said person, firm or corporation.

Said notice shall contain a direction that the owner of said property shall appear before the Board of Supervisors, sitting as a Board of Equalization, within five (5) days of the date of said notice, and show cause why said assessment should not be increased.

A Reduction in an assessment on the Local Roll shall not be made unless the party affected, or his agent, makes and files with the Board of Supervisors, sitting as a Board of Equalization, a verified written application for the reduction of the assessments showing the facts claimed to require the reduction of assessment, according to Section 1607 of the Revenue and Taxation Code.

Supervisor Tolle seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Tolle, Johnston, McDermott, Rogers, Drew. Noes: None Absent: None

There being no further business to come before the Board, the Board of Supervisors and the Board of Supervisors sitting as a Board of Equalization adjourned at 8:55 A.M. until July 11, 1960, at 9: A.M.

ATTEST : CHARLES S. PAYNTON
Clerk of the Board

X *[Signature]*
Chairman of the Board of Equalization &
Board of Supervisors.

By

[Signature: Pete E. Lucas]
Deputy Clerk

Typed by

[Signature: Pete E. Lucas]

Proof Read by

[Signature: Pete E. Lucas & Margaret Wirth]

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JULY 11, 1960

The Board of Supervisors met this day at 10 A.M. as a Board of Equalization, pursuant to notice given and adjournment of July 5, 1960, All members present, Chairman Drew presiding, in their meeting room in the Yolo County courthouse in Woodland, California.

BOARD CONSIDERS ASSESSMENT PROTEST OF VERA D. WILLIAMS

Vera D. Williams was sworn by the Clerk of the Board and her application for reduction of assessed valuation on land (5-181-7) was read. (Exhibit A- verifax copy of application attached herewith).

Mrs. Williams stated that she and her husband, John A. Williams, paid \$480 ~~XXXXXX~~ for the land, that the assessed valuation of \$820 is far too high and that her requested \$500 is high as the land is the same as when the couple bought it. County Assessor Marion Baker said valuation of the land is placed at \$2,733, which is proportionate to other land parcel in the area, that a similar ~~xxx~~ of land on Sept. 15, 1959 was sold for \$16,000. Mrs. Williams said actual value of the land is not in excess of \$2,000. She reported sale price of \$3,200 on previously mentioned property.

The Board decided to take the matter under advisement, personally review the property in question and render decision in a couple of days.

PROTEST FILED ON GUINDA HALL PROPERTY

Evan Lowrey appeared before the Board to present informal protest on Guinda Community Hall assessment. (No formal application filed). Lowrey stated he had been delegated by the Guinda Community club and other interested citizens to request reduction on assessment. He commented the community takes care of the hall as a community project, that taxes are \$37.00 annually, and the community would appreciate Board action on a reduction.

Filed July 11, 1960

APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD
OF EQUALIZATION, COUNTY OF Yolo STATE OF CALIFORNIA

1. Name of Applicant John A. Vera D. Williams
First Middle Initial Last
2. Address 172 Elm Street Woodland Calif.
Street or P.O. Box City Zone State
3. Applicant will be represented by an agent. Yes No X. If yes, state agent's Name _____
First Middle Initial Last
- Agent's Address _____
Street or P.O. Box City Zone State
4. Description of property for which reduced assessment is requested: This description must be sufficient for identification on the assessment roll. (Use additional sheet if necessary) _____
5-181-7

5. The property described above (line 4) has the following assessed valuation:
6. The following is the assessed valuation proposed by applicant:

			Decrease
Land	<u>830</u>	<u>500</u>	<u>330</u>
Improvements	<u>10,240</u>	<u>10,240</u>	<u> </u>
Personal Property	<u>500</u>	<u>500</u>	<u> </u>
Exemption	<u> </u>	<u> </u>	<u> </u>
Net Total	<u>11,560</u>	<u>11,240</u>	<u>320</u>
Assessed Valuation			

7. This property is used as follows: Rental Units
(Use separate sheet if necessary)

8. State of facts justifying reduced assessment: Substantially
so far high

9. Information in support of request for reduction:
Date of Purchase Feb. 1, 1960 Purchase Price \$ 34,000 plus Land
Amount of Mortgage \$ 24,000 Rent Per Month \$ 250.00
Improvements made since purchase _____
Cost of Improvements _____ Amount of Insurance \$ 34,000
For Sale _____ Asking Price _____ Listed with Whom _____

Signature Vera D. WilliamsSTATE OF CALIFORNIA)ss.
COUNTY OF _____)

VERIFICATION

Vera D. Williams being sworn says that she is the Applicant) (Agent of Applicant) making application for reduction in assessment; that she has read the foregoing application and knows the contents thereof; that the same is true of his own knowledge except as to matters which are stated herein to be based upon her information and belief and as to those matters that she believes them to be true.

Subscribed and sworn to before me, this 11th day of July, 1960.

CHARLES S. JAYNTON, CLERK
(Title)

By Pete E. Jones
DEPUTY

Vera D. Williams

APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD
OF EQUALIZATION, COUNTY OF Yolo STATE OF CALIFORNIA

1. Name of Applicant Frank McFarland
First Frank Middle Initial M Last McFarland
2. Address 10 College Park Davis Calif.
Street or P.O. Box City Zone State
3. Applicant will be represented by an agent. Yes No X. If yes, state agent's Name
First Middle Initial Last
Agent's Address
Street or P.O. Box City Zone State
4. Description of property for which reduced assessment is requested: This description must be sufficient for identification on the assessment roll. (Use additional sheet if necessary)
Garage-1 lot 118 & 21 Davis # 1-256-3
5. The property described above (line 4) has the following assessed valuation:
\$37,533
6. The following is the assessed valuation proposed by applicant:
Decrease
- | | | | |
|--------------------|---------------|-------------|---------------------|
| Land | <u>6,000</u> | <u>None</u> | <u>None</u> |
| Improvements | <u>4,225</u> | <u>None</u> | <u>10 Year Dep.</u> |
| Personal Property | <u>None</u> | <u>None</u> | <u>None</u> |
| Exemption | <u>None</u> | <u>None</u> | <u>None</u> |
| Net Total | <u>10,225</u> | <u>None</u> | <u>None</u> |
| Assessed Valuation | <u>27,308</u> | <u>None</u> | <u>None</u> |
7. This property is used as follows: Garage-1 lot 118 & 21 Davis # 1-256-3
(Use separate sheet if necessary)
ary
8. State of facts justifying reduced assessment: City Davis records
April 1947 County Records 1927-3 years tax returns on lot 118 & 21
9. Information in support of request for reduction:
Date of Purchase 1947 Purchase Price \$29,000.00
Amount of Mortgage 0 Rent Per Month \$350.00 on Collection
Improvements made since purchase 1950 Steel shed built
Cost of Improvements \$10,000.00 Amount of Insurance \$
For Sale Asking Price Listed with whom

Signature Frank McFarlandSTATE OF CALIFORNIA)ss.
COUNTY OF Yolo)

VERIFICATION

Frank McFarland being sworn says that he is the Applicant) (Agent of Applicant) making application for reduction in assessment; that he has read the foregoing application and knows the contents thereof; that the same is true of his own knowledge except as to matters which are stated herein to be based upon his information and belief and as to those matters that he believes them to be true.

Subscribed and sworn to before me, this 1st day of July, 1960.

Frank McFarland
(Title)

A. of Yolo

APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD
OF EQUALIZATION, COUNTY OF Yolo STATE OF CALIFORNIA

1. Name of Applicant Frank McNeil
2. Address 10 Collier Park Dr Wils
3. Applicant will be represented by an agent. Yes No X. If yes, state Agent's Name
4. Description of property for which reduced assessment is requested: This description must be sufficient for identification on the assessment roll. (Use additional sheet if necessary)
5. The property described above (line 4) has the following assessed valuation:
- | | First | Middle Initial | Last |
|--------------------|-------|----------------|------|
| Land | | | |
| Improvements | | | |
| Personal Property | | | |
| Exemption | | | |
| Net Total | | | |
| Assessed Valuation | | | |
6. The following is the assessed valuation proposed by applicant:
- | | First | Middle Initial | Last |
|--------------------|-------|----------------|------|
| Land | | | |
| Improvements | | | |
| Personal Property | | | |
| Exemption | | | |
| Net Total | | | |
| Assessed Valuation | | | |
7. This property is used as follows: 4 Unit Apartment House
8. State of facts justifying reduced assessment: County Records
9. Information in support of request for reduction:
- Date of Purchase 1946 Purchase Price \$ 11,000.00
- Amount of Mortgage \$1000.00 Rent Per Month \$-00.00
- Improvements made since purchase 5000.00
- Cost of Improvements \$5000.00 Amount of Insurance \$
- For Sale Yes Asking Price \$1600.00 (Listed with whom Long & Plow)

STATE OF CALIFORNIA) ss.
COUNTY OF Yolo)

VERIFICATION

I being sworn says that he is the Applicant) (Agent of Applicant) making application for reduction in assessment; that he has read the foregoing application and knows the contents thereof; that the same is true of his own knowledge except as to matters which are stated herein to be based upon his information and belief and as to those matters that he believes them to be true.

Subscribed and sworn to
before me, this 1st
day of July, 1962.

(Title)

MY COMM. EXPIRES APRIL 27, 1961

The \$650 appraised value of the hall is \$6 less than last year, Lowrey was informed. No action was taken.

LOUIS CRAMER MAKES INFORMAL PROTEST

Louis Cramer, Yolo, informed the Board that he last year paid taxes of \$352.00. He did not file a formal protest but commented "something has to be done as big business is running the little man out of business", due to inability of the small producer to obtain decent prices for his products. He predicted he will have to sell out soon.

NOON RECESS

The Board at 12 noon recessed until 2 p.m. when the Board reconvened as a Board of Equalization with all members present, Chairman Drew presiding.

There being no protests to come before the Board of Equalization during the afternoon session, the Board adjourned at 5 p.m. until 10 a.m. Tuesday, July 12.

JULY 12, 1960

The Board of Supervisors, sitting as a Board of Equalization, reconvened at 10 a.m. at their meeting room in the Yolo County Courthouse in Woodland, California, pursuant to printed notice and adjournment of July 11, 1960. All members present, Chairman Drew presiding.

FRANK McDONALD, DAVIS, PROTESTS ON TWO PARCELS OF PROPERTY

Frank McDonald, Davis, was sworn by the clerk and he filed protests on two parcels of property. The protests were read to the Board.

Protest No. 1 Exhibit A (attached) Apartment House 1-256-6

Mr. McDonald cited location and class of people who rent. He called attention to heavy expenses on upkeep, difficulty of collecting rent, and he requested reduction as shown on Exhibit A- attached.

Assessor Baker compared the property with similar properties in same area, not in the same block, which is light industrial zone, but a couple of blocks away.... 1-538. He cited apartment house, parcel 1-253-5, three lots, 154x120.4, \$11.57 front foot frontage, sold for \$25,000 in November, 1959. He also cited property on parcel 1-253-11, one lot, 50x120 feet, front foot frontage \$4.57, which sold for \$11,500. Other examples cited: Parcel 1-252-1, one lot, sold in January, 1960, \$12,500, \$2.08 front foot; Parcel 1-254-1, 60.2 x 100 feet, sold for \$7,500, \$4.24 per front foot.

The Assessor commented that if he assessed the McDonald property on the basis of location in a light industrial zone, the tax assessment would have to be higher. He added that in comparison to assessments on other apartments located two blocks distant, the assessment on McDonald's apartments are lower.

Assistant Deputy District Attorney Martin commented the applicant had not presented any testimony that the assessment on McDonald property (as shown on Exhibit A- attached), is out of line with other property in the area, that the Assessor's testimony was correct and the assessment placed on the property is lower than that of other similar buildings in the area.

Protest No. 2- McDonald- Exhibit B (attached) Garage Building- Parcel #1-256-3

Mr. McDonald sought refund on property tax on above listed property, claiming that it was erected in 1917 and that county records list date of construction as 1927. He said the City of Davis has reimbursed him on basis of error, date of construction, and he requested refund of \$90.00 from the county.

The Board members said they would personally review the property Tuesday afternoon.

NOON RECESS

The Board adjourned at 12 noon until 2 p.m. The Board reconvened at 2 p.m. as a

Board of Equalization, all members present, Chairman Drew presiding.

REVIEW OF MCDONALD PROPERTY

The Board recessed at 2:30 p.m. to review the Davis garage property of Frank McDonald, described on Exhibit B- attached. At 4 p.m., the Board reviewed its sessions.

There being no further business to come before the Board of Equalization, the Board adjourned at 5 p.m. until 10 a.m. Wednesday, July 13.

JULY 13, 1960

The Board of Supervisors, sitting as a Board of Equalization, reconvened at 10 a.m. in their quarters in the Yolo County Courthouse in Woodland, California, pursuant to printed notice and to adjournment of July 12, 1960. All members present, Chairman Drew presiding.

CARGILL OF CALIFORNIA, INC., APPLICATION FOR REDUCTION IN ASSESSMENT TAKEN UNDER ADVISEMENT UNTIL JULY 18, 1960, at 10:00 A.M.

Kenneth Johnson of Cargill of California, and John Philip Coghlan, Attorney for the firm, both acting as agents for Howard D. Boone, Vice President, of Cargill of California, Inc., were sworn in before the Clerk, in the presence of the Board of Equalization and Court Reporter, upon Application for Reduction in Assessment of Possessory Interest in land and improvements in Tax Code Area Washington 81-09, Assessment No. 3614, 6/17/60, which was verified and sworn to by Howard D. Boone, Vice President of Cargill of California and filed with the Board of Equalization this day.

After considering the application, Supervisor McDermott moved that the Board of Equalization take the Cargill Application under advisement to be reconsidered July 18, 1960 at 10:00 A.M.

Supervisor Johnston seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Tolle, Johnston, McDermott, Rogers, Drew. Noes: None Absent: None

(Hearing on said Cargill of California Application for Reduction in Assessment)
(transcript taken by A.V. Smith, Court Reporter is on file in the Board)
(of Supervisors, Clerk's Office.) Board recesses at 12:00 to 2:00 P.M.

AFTERNOON SESSION.

J.B. MCKINNEY'S APPLICATION FOR REDUCTION IN ASSESSMENT DISMISSED.

J.B. McKinney (Judson B. McKinney) doing business as J.B. McKinney's Department Store, was sworn and testified on his application for Reduction of Assessment of said business, located in the City of Woodland, California.

After due consideration on said application by the Board of Equalization and the Protestant and his Council Joseph P. Vandenberg, the Protestant and his Council requested the Board of Equalization dismiss the Application for Reduction in Assessment filed by J.B. McKinney this day.

The Chairman of the Board of Equalization declared the Application for reduction in Assessment, filed by J.B. McKinney this day, to be hereby dismissed as requested.

(Transcript of said hearing taken by A.V. Smith, Court Reporter, is on)
(file in the Board of Supervisors, Clerk's Office.)

(The Board of Equalization recesses at 2:50 P.M. until 4:00 P.M. at which time)
(they convened.)

APPLICATION OF JOHN A. & VERA D. WILLIAMS FOR REDUCTION OF ASSESSMENT ON PROPERTY DENIED.

Supervisor Tolle moved that the Board of Equalization deny the Application for Reduction of Assessments as requested and filed by John A. & Vera Williams on Parcel No. 5-181-7.

Supervisor Rogers seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Tolle, Johnston, McDermott, Rogers, Drew. Noes: None Absent: None

July 13, 1960
July 18, 1960

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APPLICATION OF FRANK J. McDONALD FOR REDUCTION OF
ASSESSMENT ON TWO PARCELS OF REAL PROPERTY DENIED.

Supervisor Rogers moved that the Board of Equalization deny the two written applications for Reduction of Assessments as requested and filed by Frank McDonald, on Parcel No. 1-256-6 and Parcel No. 1-256-3.

Supervisor Johnston seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Tolle, Johnston, McDermott, Rogers, Drew. Noes: None Absent: None

There being no further business to come before the Board, the Board adjourned at 5:00 P.M. until July 18, 1960 at 10:00 A.M.

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July 18, 1960

The Yolo County Board of Equalization met this day at 10:00 A.M. in an adjourned session in the Board of Supervisors room in the Yolo County Courthouse in Woodland, California, pursuant to adjournment of July 13, 1960. All members of the Board were present, Chairman Drew presiding.

APPLICATION OF CARGILL OF CALIFORNIA FOR REDUCTION IN
ASSESSMENT ON POSSESSORY INTEREST ALTERED.

This being the time set, the Board reconsidered the Application of Cargill of California for Reduction in Assessment. After hearing the requests and considerations of Coghlan attorney, agent for the Cargill of California, and the consideration of the County Assessor, Supervisor Johnston moved that the Board of Equalization stay with the Yolo County Assessor, as the State Board of Equalization, this day, has approved the Yolo County Assessor's methods of assessing the possessory interest, and that the Assessors assessment on the Cargill Possessory Interest as it appears on the Unsecured Roll is to be changed (from the Original assessment value of \$132,765.00, tax \$9,638.73 to an assessed value of \$70,260.00 and tax at \$5,100.87 as a fair and correct assessment) and that the Clerk deliver the roll to the County Auditor.

Supervisor Rogers seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Tolle, Johnston, McDermott, Rogers, Drew. Noes: None Absent: None
(Board recessed between discussion and motion from 11:20 to 11:30 A.M.)
STATE BOARD OF EQUALIZATION REPRESENTED AT HEARING.

Messrs Hollis Swett and Ray Mrotek of the State Board of Equalization were present for the consideration of the application for reduction of assessment filed by the Cargill of California. Mr. Ray Mrotek of the State Board of Equalization having been sworn in before the Clerk, generalized the assessing procedures and stated that the Yolo County Assessor's methods of assessment were fair and correct.

{ Transcript of above hearing taken by Audrey Lunt is on file in the Board of }
{ Supervisors, Clerks Office. }

There being no further business to come before the Board, the Board adjourned at 11:20 A.M. to sit as a Board of Supervisors.

ATTEST: Charles S. Paynton
Clerk of the Board

By John C. Hagan
Deputy Clerk

E. L. D. Drew
Chairman of the Board

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The Board of Supervisors, sitting as a Board of Equalization, met this day at 10:00 A.M. in the Board of Supervisors room in the Yolo County Courthouse in Woodland, California, in accordance with the Board of Supervisors Minute Order of March 6, 1961. All members of the Board were present on roll call. Chairman McDermott presiding.

HEARING ON ASSESSMENT ROLL; YOLO-ZAMORA WATER DISTRICT.

The Board of Supervisors sitting as a Board of Equalization met this day at 10:00 A.M., as per Minute Order of March 6, 1961; said hearing having been duly published in the Record of Yolo as required by law, the Board considered the matter at hand.

L.S. Foster, Assessor, Tax Collector and Treasurer of the Yolo-Zamora Water District, and Russell Millsap, attorney, and Secretary of the Yolo-Zamora Water District, were present.

Mr. Millsap reviewed the legal procedures which had been followed to call the hearing set for this day.

Mr. Foster submitted the following report, after informing the Board that he had added up the assessments and found the total gross assessed valuations of the District to be \$1,599,840, which is as follows;

ASSESSED VALUATION OF YOLO-ZAMORA WATER DISTRICT for 1961:

Rural Property -----	\$1,581,555
Town Property of Yolo & Zamora-	18,285
	<u>\$1,599,840</u>

Exempt property in the District:

Cacheville Cemetery	
Marys Cemetery	
Housing Authority	\$570
Yolo Methodist Church	120
Yolo Methodist parsonage	240
Yolo Catholic Church	240
Zamora Catholic Church	250
Property of unknown owner	100
Parcel #19-385-2	70
" 19-272-2 40 acres	910
" 19-272-3 120 acres	2400
Total exempt property	<u>4900</u>

Tax rate for 1960	15¢
Tax rate for 1961	15¢

Amount collected in 1960	\$2412.62
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All taxes in previous years have been collected.

Bank account Jan. 1, 1961	\$4337.21
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Estimate to collect in 1961	2400
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3/2/61

L.S. Foster

NO PROTEST AT YOLO-ZAMORA WATER DISTRICT HEARING.

The Board examined the Assessment Book and accepted the report of Mr. Foster. The Chairman of the Board asked if there were any persons present in the Supervisors Room who had any protests or questions concerning the assessments on the district. There were none, and no written protests were received by the clerk.

RESOLUTION NO. 61-40 ADOPTED; SETTING TAX RATE AT 15 CENTS FOR YOLO-ZAMORA WATER DISTRICT.

Supervisor Rogers moved that the Board of Supervisors accept Mr. Foster's Report on the Yolo-Zamora Water District Assessment Book, and that since there were no protests at this scheduled meeting, that the Board of Supervisors approve Resolution No. 61-40, and authorize the Chairman of the Board to sign the resolution as follows:

RESOLUTION NO. 61-40

WHEREAS, the Board of Supervisors of the County of Yolo met as a Board of Equalization this 3rd day of April, 1961, for the purpose of hearing all objections presented to it regarding the correctness of any assessment concerning the Yolo-Zamora Water District; and

WHEREAS, the Board of Supervisors this date heard all objections presented and all testimony relevant to said objections; and

WHEREAS, Section 36605 through 36607 of the Water Code of the State of California have been fully complied with.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that the Board of Supervisors acting as a Board of Equalization fix an ad valorem rate of assessment upon each \$100.00 in value of the land assessed in the Yolo-Zamora Water District in the amount of 15 cents. This Ad Valorem assessment rate being a rate sufficient to raise the amount specified in the annual estimate of the sum required to discharge all of its obligations.

PASSED AND ADOPTED by the Board of Supervisors of Yolo County this 3rd day of April, 1961, by the following vote:

AYES: Stephens, Conner, Combs, Rogers, McDermott.
 NOES: None
 ABSENT: None.

ATTEST:
CHARLES S. PAYNTON
Clerk of the Board

J.W. McDermott.
Chairman of the Board of Supervisors,
County of Yolo, State of California.

By Pete E. Lucas.
Deputy Clerk

Approved to form:
Anthony B. Avilla, District Attorney,

By Joseph A. Martin
Deputy District Attorney.

Supervisor Conner seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Stephens, Conner, Combs, Rogers, McDermott.

Noes: None.

Absent: None.

There being no further business to come before the Board of Equalization, the Board of Equalization adjourned at 10:15 A.M. to reconvene as a Board of Supervisors.

CHARLES S. PAYNTON,
Clerk of the Board of Supervisors

Joseph A. Martin
CHAIRMAN OF THE BOARD OF EQUALIZATION.

By Pete E. Lucas
Deputy Clerk

Typed by TL
Proof read by TL

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July 3, 1961

The Yolo County Board of Supervisors met this day in regular session at 2:00 P.M., to sit as a Board of Equalization in their meeting room in the Yolo County Courthouse in Woodland, California, in accordance with the Revenue and Taxation Code 1603. All members of the Board were present except Supervisor Conner was absent.

BOARD OF EQUALIZATION - 1961

ACCEPTANCE OF LOCAL ROLL FROM ASSESSOR.

Assessor Marion Baker, having completed the Local Roll for 1961-62 and having delivered said Local Roll to the Clerk of the Board of Supervisors, according to law;

Supervisor Rogers moved that the Local Roll be accepted by the Board of Supervisors and that the Board of Supervisors of Yolo County meet as a Board of Equalization in the Board of Supervisors room in the Yolo County Courthouse, Woodland, California, on Monday, July 10, 1961; Tuesday, July 11, 1961 and Wednesday, July 12, 1961; from 10:00 A.M. to 12:00 Noon and 2:00 P.M. to 5:00 P.M. each day or as much longer as is necessary to equalize the assessments on property on the Local Roll and until the business of Equalization is disposed of according to law; that the Clerk of the Board of Supervisors be instructed to publish a notice of said meetings in the newspaper of general circulation, printed and published in the County of Yolo as follows: Woodland Daily Democrat on July 6, 7, & 8, 1961; Winters Express, Davis Enterprise, Record of Yolo County and the East Yolo Record on July 6, 1961.

Supervisor Combs seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Stephens, Combs, Rogers, McDermott. Noes: None. Absent: Conner.

BOARD OF EQUALIZATION- 1961

RULES FOR NOTICES OF ASSESSMENT INCREASES AND APPLICATIONS
FOR ASSESSMENT REDUCTIONS, APPROVED.

Supervisor Rogers moved that the Rules for Notices of Assessment Increases and Applications for Reductions of Assessments be adopted as follows:

In giving notice to any person, firm or corporation, of a proposed increase in assessment, Notice of Intention of the Board of Supervisors of the County of Yolo, sitting as a Board of Equalization, to increase the assessment of any person, firm or corporation, shall be given by the Clerk of the Board by depositing in the United States Post Office at Woodland, California, a notice thereof in a sealed envelope, with the postage thereon fully prepaid, addressed to the last place of residence or address, of said person, firm or corporation.

Said notice shall contain a direction that the owner of said property shall appear before the Board of Supervisors, sitting as a Board of Equalization, within five(5) days of the date of said notice, and show cause why said assessment should not be increased.

A Reduction in an assessment on the Local Roll shall not be made unless the party affected, or his agent, makes and files with the Board of Supervisors sitting as a Board of Equalization, a verified written application for the reduction of the assessments showing the facts claimed to require the reduction of assessment, according to Section 1607 of the Revenue and Taxation Code.

Supervisor Combs seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Stephens, Combs, Rogers, McDermott. Noes: None. Absent: Conner.

There being no further business to consider, the Board of Equalization adjourned at 2:30 P.M.

CHARLES S. PAYNTON, CLERK

By P, Deputy

X
Chairman of Board of Equalization

92 July 10, 1961
July 11, 1961
July 12, 1961

July 10, 1961

The Yolo County Board of Supervisors sitting as a Board of Equalization met in regular session at 10:00 A.M. in the Board of Supervisors chambers in the Yolo County Courthouse, Woodland, California, pursuant to Minute Order of July 3, 1961 setting times for hearings. All members of the Board of Supervisors were present on roll call. Chairman McDermott presided at the Meeting.

{ There being no business to consider, the Board of Equalization recessed at 10:15 A.M. until business of equalizing the assessment roll is presented. }

{ The Board of Equalization reconvened at 2:00 P.M. All members of the Board were present. }
{ Chairman McDermott presided. }

{ There being no business to consider, the Board of Equalization recessed at 2:10 P.M. until business of Equalizing the assessment roll is presented. }

The Board of Equalization reconvened at 5:00 P.M. and there being no business to attend to, the Board of Equalization adjourned at 5:00 P.M.

CHARLES S. PAYNTON, CLERK

X McDermott
Chairman of the Board of Equalization

By P W. E. Lucas Deputy

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July 11, 1961

The Yolo County Board of Supervisors sitting as a Board of Equalization met in regular session at 10:00 A.M. in the Board of Supervisors chambers in the Yolo County Courthouse, Woodland, California, pursuant to Minute Order of July 3, 1961 setting times for hearings. All members were present on Roll Call except Supervisor Stephens who was absent. Chairman McDermott resided at the meeting.

{ There being no business to consider, the Board of Equalization recessed at 10:15 A.M. until business of equalizing the assessment roll is presented. }

{ The Board of Equalization reconvened at 12:00 Noon and recessed until 2:00 P.M. }

{ The Board of Equalization reconvened at 2:00 P.M. All members of the Board were present on roll call except Supervisor Stephens who was absent. }

{ The Board of Equalization recessed at 2:10 P.M. until business of Equalizing the assessment roll is presented. }

{ The Board of Equalization reconvened at 4:50 P.M. and there being no business to attend to, the Board of Equalization adjourned at 5:00 P.M. }

X McDermott
Chairman of the Board of Equalization

CHARLES S. PAYNTON, CLERK

By P W. E. Lucas Deputy.

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July 12, 1961

The Yolo County Board of Supervisors sitting as a Board of Equalization met in regular session at 10:00 A.M. in the Board of Supervisors chambers in the Yolo County Courthouse, Woodland, California, pursuant to Minute Order of July 3, 1961 setting times for hearings. All members of the Board were present on roll call except Supervisor Conner who was absent; Chairman McDermott was excused. Supervisor Stephens appointed Acting Chairman presided.

{ There being no business to consider, the Board of Equalization recessed at 10:15 A.M. until business of equalizing the assessment roll is presented. }

{ The Board of Equalization reconvened at 12:00 Noon and recessed until 2:00 P.M. }

{ The Board of Equalization reconvened at 2:00 P.M.. All members of the Board were present except Supervisor Conner who was absent and Chairman McDermott who was excused. Supervisor Stephens Acting Chairman presided. }

{ There being no business to consider, the Board of Equalization recessed at 2:05 P.M. until business of equalizing the assessment roll is presented. }

{ The Board of Equalization reconvened at 5:00 P.M. and there being no business presented to consider any changes on the assessment book, adjourned the Board of Equalization meeting of July 12, 1961, at 5:00 P.M., the last day for the Board to sit as a Board of Equalization as set by Minute Order of July 3, 1961. }

CHARLES S. PAYNTON, CLERK

X McDermott
Chairman of the Board of Equalization

By P W. E. Lucas Deputy

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The Board of Supervisors, sitting as a Board of Equalization, met at 2:00 P.M. the 16th day of April, 1962, in the Board of Supervisors room in the Yolo County Courthouse, Woodland, California, pursuant to Minute Order of the Board of Supervisors, dated March 15, 1962. All members of the Board of Equalization were present. Chairman Stephens presided at the meeting.

HEARING ON ASSESSMENT BOOK FOR YOLO-ZAMORA WATER DISTRICT.

The Board of Supervisors sitting as a Board of Equalization met this day at 2:00 P.M. as per minute order of March 15, 1962, for the purpose of hearing any objections to the assessments as they appear in the Yolo-Zamora Water District Assessment Book. Said Public Hearing was duly published in the Woodland Daily Democrat as required by Law.

L.S. Foster, Assessor, Tax Collector and Treasurer of the Yolo-Zamora Water District, and Russell Millsap, Attorney and Secretary of the Yolo-Zamora Water District, were present.

Mr. Millsap reviewed the legal procedures which had been followed to call the hearing set for this day.

Mr. Foster Submitted the following report:

ASSESSED VALUATION of YOLO-ZAMORA WATER DISTRICT for 1962

Rural property		\$2,766,635.00
Town property - Yolo and Zamora		20,890.00
1962 assessed valuation	Total	2,787,525.00
1961 " "		- 1,606,510.00
Gain in valuation		1,181,015.00

Exempt property in the District:

Cacheville Cemetery

Mary's Cemetery

Housing Authority

Yolo Methodist Church

Yolo Methodist Parsonage

Yolo Catholic Church

Zamora Catholic Church

Property of unknown owner

Parcel No. 19-385-2 Zamora Fire District

Parcel No. 20-566-6 Yolo Fire District

Parcel No. 19-272-2 40 acres

Parcel No. 19-272-3 120 "

Total exempt property

570.00
120.00
240.00
240.00
250.00
100.00
70.00
360.00
910.00
2,460.00
\$5,320.00

Acreage in the District

J. E. Taylor acreage brought in 1961

Total acreage

20,864.09 A.
373.86 A.
21,237.95 A.

All taxes in previous years have been collected.

There are no outstanding bonds and no unpaid bills.

Bank account Jan. 1, 1962

Estimate carry over June 30, 1962

Estimated amount to collect in taxes 1962

\$3,831.06
2,100.00
3,895.14

C E R T I F I C A T E

I, L. S. FOSTER, as Assessor, Treasurer, and Tax Collector (consolidated) of the Yolo-Zamora Water District hereby certify that the within Assessment Book for the Yolo-Zamora Water District contains (a) the names of holders of title to the land, if known, and if unknown, the fact is set forth, (b) a description of all parcels of land sufficient to identify each such parcel, and (c) the cash value of each such parcel. And I further certify that all descriptions of land in this Assessment Book are taken from the records and maps of the Assessor of Yolo County, which said description by code area and parcel number has heretofore been accepted and approved by the Board of Supervisors of Yolo County.

DATED this 26th day of February, 1962.

L. S. Foster
Assessor, Treasurer and Tax
Collector, (consolidated)

NO PROTESTS AT YOLO-ZAMORA WATER DISTRICT ASSESSMENT BOOK HEARING.

There being no written or oral protests presented to the Board of Equalization, the Board examined the Assessment Book and accepted the report of Mr. Foster.

RESOLUTION NO. 62-46, SETTING THE TAX RATE AT 15 CENTS PER \$100.00 IN VALUE OF LAND ASSESSED IN SAID DISTRICT, WAS PASSED AND ADOPTED.

On motion of Supervisors McDermott, and on second of Supervisor Rogers, Resolution No. 62-46 was passed and adopted; and the Chairman of the Board was authorized to sign the resolution as follows:

RESOLUTION NO. 62-46

WHEREAS, the Board of Supervisors of the County of Yolo met as a Board of Equalization this 16th day of April, 1962, for the purpose of hearing all objections presented to it regarding the correctness of any assessment concerning the Yolo-Zamora Water District; and

WHEREAS, the Board of Supervisors this date heard all objections presented and all testimony relevant to said objections; and

April 16, 1962
July 2, 1962

WHEREAS, Section 36605 through 36607 of the Water Code of the State of California have been fully complied with.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that the Board of Supervisors acting as a Board of Equalization fix an ad valorem rate of assessment upon each \$100.00 in value of the land assessed in the Yolo-Zamora Water District in the amount of 15 cents. This ad valorem assessment rate being a rate sufficient to raise the amount specified in the annual estimate of the sum required to discharge all of its obligations.

PASSED AND ADOPTED by the Board of Supervisors of Yolo County this 16th day of April, 1962, by the following vote:

AYES: McDermott, Conner, Combs, Rogers, Stephens.

NOES: None.

ABSENT: None.

J. Dudley Stephens
Chairman of the Board of Supervisors
County of Yolo, State of California

ATTEST:
CHARLES S. PAYNTON, Clerk

By David E. Larsen
Deputy Clerk

(SEAL)

There being no further business to come before the Board, the Board of Equalization members unanimously agreed to adjourn at 2:30 P.M. to reconvene as a Board of Supervisors.

X J. Dudley Stephens
Chairman of the Board of Supervisors
and Board of Equalization.

CHARLES S. PAYNTON, COUNTY CLERK,
CLERK OF THE BOARD OF SUPERVISORS
AND CLERK OF THE BOARD OF EQUALIZATION

BY P R. E. Lucas Deputy Clerk

July 2, 1962

The Yolo County Board of Supervisors sitting as a Board of Equalization met this day at 9:30 A.M. in its meeting room in the Yolo County Courthouse, Woodland, California. All members of the Board were present. Chairman Stephens presided at the meeting.

RULES OF PROCEDURE FOR APPLICATION FOR ASSESSMENT REDUCTIONS.

Supervisor Rogers moved that the Rules of Procedure for Application for Assessment Reductions be adopted as follows:

A reduction in an assessment on the Local Roll shall not be made unless the party affected, or his agent, makes and files with the Board of Supervisors sitting as a Board of Equalization, a verified written application for the reduction of the assessments showing the facts claimed to require the reduction of assessment, according to Section 1607 of the Revenue and Taxation Code of the State of California.

Supervisor McDermott seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, Conner, Combs, Rogers, Stephens. Noes: None. Absent: None.

ACCEPTANCE OF LOCAL ROLL FROM ASSESSOR.

Assessor Marion F. Baker, having completed the Local Roll for 1962-63 and having delivered said Local Roll to the Clerk of the Board of Supervisors, according to law;

Supervisor Rogers moved that the Local Roll be accepted by the Board of Supervisors and that the Board of Supervisors of Yolo County meet as a Board of Equalization in the Board of Supervisors' Chambers in the Yolo County Courthouse, Woodland, California, on Monday, July 9, 1962; Tuesday, July 10, 1962; and Thursday, July 12, 1962; from 9:00 A.M. to 12:00 NOON and 2:00 P.M. to 5:00 P.M. each day or as long as it is necessary to equalize the assessments on property on the Local Roll and until the business of Equalization is disposed of according to law; that the Clerk of the Board of Supervisors be instructed to publish a notice of said meetings in the newspaper printed and published in the County of Yolo as follows: Woodland Daily Democrat on July 5, 6, 7, & 9, 1962; Winters Express, Davis Enterprise, Record of Yolo County, and the East Yolo Record on July 6, 1962.

Supervisor Conner seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, Conner, Combs, Rogers, Stephens. Noes: None. Absent: None.

BOARD OF SUPERVISORS SET JULY 9, 10, & 12, 1962, AS THE DATES IT WILL SIT AS A BOARD OF EQUALIZATION.

Supervisor Combs moved that the Board of Supervisors set July 9, 10, & 12, 1962, to sit as a Board of Equalization from 9:00 A.M. to 12:00 NOON and 2:00 P.M. to 5:00 P.M. each day to hear, receive and consider any protest regarding assessments listed on the County Assessor's Local Rolls.

July 2, 1962 95
July 9, 1962
July 10, 1962

Supervisor Rogers seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, Conner, Combs, Rogers, Stephens. Noes: None. Absent: None.

There being no further business to come before the Board of Supervisors sitting as a Board of Equalization this day adjourned at 11:00 A.M.

X *Charles S. Paynton*
Chairman of the Board of Supervisors
and Board of Equalization.

CHARLES S. PAYNTON, CLERK

BY *David Hansen*, DEPUTY

Typed by SRY

Proof read by *SRY + DCL*

July 9, 1962

The Yolo County Board of Supervisors sitting as a Board of Equalization met in regular session at 9:00 A.M., in the Board of Supervisors' Chambers in the Yolo County Courthouse, Woodland, California, pursuant to State Law and Minute Order of July 2, 1962. All members of the Board of Supervisors sitting as a Board of Equalization were present. Chairman Stephens presided at the meeting.

There being no business to come before the Board of Equalization the Board recessed at 9:10 A.M., to sit as a Board of Supervisors.

The Board of Supervisors sitting as a Board of Equalization reconvened at 10:55 A.M. All members of the Board were present except Supervisors Conner and Combs who were excused. The Board adjourned at 10:55 A.M., as there was no business at hand to attend to.

The Board of Supervisors sitting as a Board of Equalization reconvened at 2:00 P.M. All members of the Board were present except Supervisor Conner.

There being no business at hand the Board recessed at 2:05 P.M., to sit as a Board of Supervisors.

The Board of Supervisors sitting as a Board of Equalization reconvened at 4:00 P.M. All members of the Board were present except Supervisor Conner was excused.

ADJOURNMENT.

Supervisor McDermott moved that the Board of Supervisors sitting as a Board of Equalization and Board of Supervisors adjourn at 4:00 P.M. until July 10, 1962, at 9:00 A.M.

Supervisor Rogers seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, Combs, Rogers, Stephens. Noes: None. Absent: Conner.

X *Charles S. Paynton*
Chairman, Board of Supervisors
Sitting as Board of Equalization

CHARLES S. PAYNTON, COUNTY CLERK
Clerk of Board of Supervisors and
Clerk of Board of Equalization.

By *Pete E. Lucas*
Deputy

Typed by SRY

Proof read by *SRY + DCL*

July 10, 1962

The Yolo County Board of Supervisors sitting as a Board of Equalization met in regular session at 9:05 A.M., in the Board of Supervisors' Chambers in the Yolo County Courthouse, Woodland, California, pursuant to State Law and Minute Order of July 2, 1962. All members of the Board were present on roll call except Supervisor McDermott was absent. Chairman Stephens presided at the meeting.

There being no business at hand, the Board of Supervisors sitting as a Board of Equalization recessed at 9:15 A.M.

The Board of Supervisors sitting as a Board of Equalization reconvened at 11:55 A.M., and there being no business at hand recessed at 11:55 A.M. until 2:00 P.M.

The Board of Supervisors sitting as a Board of Equalization reconvened at 2:00 P.M. All members of the Board were present. Chairman Stephens presided but there being no business at hand, the Board recessed at 2:15 P.M.

The Board of Supervisors sitting as a Board of Equalization reconvened at 3:35 P.M.

ADJOURNMENT.

Supervisor Combs moved that the Board of Supervisors sitting as a Board of Equalization adjourn at 3:35 P.M. until July 12, 1962, at 9:00 A.M.

Supervisor Conner seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, Conner, Combs, Stephens. Noes: Rogers. Absent: None.

X *J. Stephens*
Chairman, Board of Supervisors
Sitting as Board of Equalization

CHARLES S. PAYNTON, COUNTY CLERK
Clerk of Board of Supervisors and
Clerk of Board of Equalization.

By P *Pete E. Lucas*
Deputy

Typed by SRY
Proof read by *SRY + BCL*

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July 12, 1962

The Yolo County Board of Supervisors sitting as a Board of Equalization met in regular session at 9:15 A.M., this 12th day of July, 1962, in the Board of Supervisors Chambers in the Yolo County Courthouse, Woodland, California, pursuant to State Law and Minute Order of July 2, 1962. All members of the Board of Supervisors sitting as a Board of Equalization were present except Supervisors Conner and Combs, who were absent. Chairman Stephens presided at the meeting.

There being no business at hand, the Board of Equalization recessed at 9:15 A.M.

The Board of Supervisors sitting as a Board of Equalization reconvened at 2:20 P.M. All members of the Board of Supervisors sitting as a Board of Equalization were present. Chairman Stephens presided at the meeting. There being only one application for reduction of assessment filed with the Clerk, the Board of Supervisors proceeded as follows: Audrey Lunt, Court Reporter was employed to record Amoruso's hearing. See Transcript to be filed.

BOARD OF EQUALIZATION STANDSBY COUNTY ASSESSOR'S ASSESSMENT OF VINCENT P. AMORUSO'S PROPERTY LOCATED AT 2701 WEST CAPITOL AVE., WEST SACRAMENTO, CALIFORNIA.

The Board of Supervisors sitting as a Board of Equalization considered the application of Vincent P. Amoruso for reduction of assessment of his property located at 2701 W. Capitol Ave., West Sacramento, California. After due consideration the Board of Equalization acted as follows:

Supervisor Rogers moved that the Board of Supervisors sitting as a Board of Equalization standby the County Assessor's Appraisals of Mr. Vincent P. Amoruso's property located at 2701 W. Capitol Ave., West Sacramento, California, in regards to Mr. Amoruso's application for reduction in assessment on said property.

Supervisor McDermott seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, Conner, Combs, Rogers, Stephens. Noes: None. Absent: None.

The Chairman of the Board of Supervisors declared the hearing on Mr. Vincent P. Amoruso's request for reduction in assessment as closed.

There being no further business to come before the Board, the Board of Equalization recessed at 4:00 P.M., to sit as a Board of Supervisors.

The Board of Supervisors sitting as a Board of Equalization reconvened at 5:00 P.M. All members were present except Supervisor Conner was excused.

ADJOURNMENT.

Supervisor McDermott moved that the Board of Supervisors sitting as a Board of Equalization and as a Board of Supervisors adjourn at 5:00 P.M., this 12th day of July, 1962.

Supervisor Combs seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, Combs, Rogers, Stephens. Noes: None. Absent: Conner.

X *J. Stephens*
CHAIRMAN, BOARD OF SUPERVISORS
AND BOARD OF EQUALIZATION.

CHARLES S. PAYNTON, COUNTY CLERK,
Clerk of the Board of Supervisors
and Clerk of Board of Equalization.

By P *Pete E. Lucas*
Deputy Clerk

Typed by SRY
Proof read by *SRY + BCL*

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March 18, 1963

The Board of Supervisors, sitting as a Board of Equalization, met at 10:30 A.M., this 18th day of March, 1963, in the Board of Supervisors' Room in the Yolo County Courthouse, Woodland, California, pursuant to Minute Order of the Board of Supervisors, dated February 27, 1963. All members of the Board of Equalization were present. Chairman Combs presided at the meeting.

HEARING ON ASSESSMENT BOOK FOR YOLO-ZAMORA WATER DISTRICT.

The board of Supervisors sitting as a Board of Equalization met this day at 10:30 A.M., in accordance with Minute Order of February 27, 1963, for the purpose of hearing any objections to the Assessments as they appear in the Yolo-Zamora Water District Assessment Book. Said Public hearing was duly published in the Woodland Daily Democrat as required by Law. Present for the hearing were L. S. Foster, Assessor, Tax Collector and Treasurer, and Russell Millsap, Attorney and Secretary for the Yolo-Zamora Water District.

Mr. Millsap reviewed the legal procedures which had been followed to call the hearing set for this day.

Mr. Foster submitted the following report:

YOLO-ZAMORA WATER DISTRICT
P.O. Box 387
Woodland, California

Assessed valuation of the Yolo-Zamora Water District.

Rural property-assessed valuation	\$2,766,635.00
Town property- Yolo and Zamora	22,960.00

	\$2,789,595.00
Acreage in the District other than towns of Yolo and Zamora	21,237.95

Exempt property in the District.

Cacheville Cemetery	000.
Marys Cemetery	000.
Housing authority	570.
Yolo Methodist Church	120.
Yolo Methodist parsonage	240.
Zamora Catholic Church	250.
Yolo Catholic Church	240.
Property of unknown owner	100.
Parcel No. 19-358-2	70.
Parcel No. 19-272-1	900.
Parcel No. 19-272-3	-2450.

Total	\$4950..

Tax Rates Per \$100

1956 - 29¢
1957 - 22¢
1958 - 15¢

There Has Never Been an increase in the tax rate since the the district was formed in 1955. The tax rate has been 15¢ since 1957 and the proposed rate for 1963 is 15¢.

The assessed valuation was raised in 1962 for the first time since formation from \$1,609,560 to \$2,789,595.

Amount Collected in 1962	\$4185.33
Balance in bank 1-1-63	4025.03
Estimate to collect in 1963	4185.33
Budget for 1963	4130.00

All taxes have been paid in past years.

L.S. Foster
L. S. Foster
Assessor, tax collector
treasurer

I, L. S. FOSTER, Assessor for the Yolo-Zamora Water District, hereby certify that the gross assessed value of all the land in said Yolo-Zamora Water District amounts to \$ 2,789,595.00.

L. S. Foster

L. S. FOSTER, Assessor

Dated this 18 day of March, 1963

NO PROTESTS AT YOLO-ZAMORA WATER DISTRICT ASSESSMENT BOOK HEARING.

There being no written or oral protests presented to the Board of Equalization, the Board of Equalization examined the Assessment Book and verbally accepted the report of Mr. Foster.

WATER DISTRICTS-YOLO-ZAMORA-
Assessment Book Hearing.-1963.

RESOLUTION NO. 63-38, FIXING AN AD VALOREM TAX RATE AT 15 CENTS PER \$100.00 IN VALUE OF LAND ASSESSED IN SAID DISTRICT, WAS PASSED AND ADOPTED.

On motion of Supervisor McDermott and on second of Supervisor Conner, Resolution No. 63-38 was passed and adopted and the Chairman of the Board of Supervisors was authorized to sign said resolution as follows:

98 MARCH 18, 1963
JULY 1, 1963

RESOLUTION NO. 63-38

WHEREAS, the Board of Supervisors of the County of Yolo met as a Board of Equalization this 18th day of March, 1963, for the purpose of hearing all objections presented to it regarding the correctness of any assessment concerning the Yolo-Zamora Water District; and

WHEREAS, the Board of Supervisors this date heard all objections presented and all testimony relevant to said objections; and

WHEREAS, Section 36605 through 36607 of the Water Code of the State of California have been fully complied with.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that the Board of Supervisors acting as a Board of Equalization fix an ad valorem rate of assessment upon each \$100.00 in value of the land assessed in the Yolo-Zamora Water District in the amount of fifteen cents. This ad valorem assessment rate being a rate sufficient to raise the amount specified in the annual estimate of the sum required to discharge all of its obligations.

PASSED AND ADOPTED by the Board of Supervisors of Yolo this 18th day of March, 1963, by the following vote:

AYES: McDermott, Conner, Stephens, Duncan, Combs.

NOES: None.

ABSENT: None.

Sumner W. Combs, Sr.

CHAIRMAN OF THE BOARD OF SUPERVISORS
COUNTY OF YOLO, STATE OF CALIFORNIA.

ATTEST:

LAURENCE P. HENIGAN, CLERK

BY Pete E. Lucas DEPUTY

(SEAL)

There being no further business to come before the Board, the Board of Equalization members unanimously agreed to adjourn at 10:40 A.M. and to reconvene as a Board of Supervisors.

X Sumner W. Combs, Sr.
CHAIRMAN OF THE BOARD OF SUPERVISORS
AND BOARD OF EQUALIZATION, COUNTY OF
YOLO, STATE OF CALIFORNIA.

LAURENCE P. HENIGAN, COUNTY CLERK,
CLERK OF THE BOARD OF SUPERVISORS
AND CLERK OF THE BOARD OF EQUALIZATION

By Pete E. Lucas
Deputy

Typed by SRV

Proof read by SRV

July 1, 1963

The Yolo County Board of Supervisors sitting as a Board of Equalization met this 1st day of July, 1963, at 9:10 A. M. in its meeting room in the Yolo County Courthouse, Woodland, California, pursuant to State Law and Yolo County Resolution No. 63-34. All members of the Board were present. Chairman Combs presided at the meeting.

BOARD OF EQUALIZATION-1963

ACCEPTANCE OF LOCAL ROLL FROM ASSESSOR.

Assessor Marion F. Baker, having completed the Local Roll for 1963-64, and having delivered said Local Roll to the Clerk of the Board of Supervisors, according to State Law and Resolution No. 63-34:

Supervisor McDermott moved that the Local Roll be accepted by the Board of Supervisors sitting as a Board of Equalization as is delivered to the Clerk.

Supervisor Conner seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, Conner, Stephens, Duncan, Combs. Noes: None. Absent: None.

BOARD OF EQUALIZATION-1963

DATES AND TIME SET FOR BOARD OF SUPERVISORS TO SIT AS BOARD OF EQUALIZATION;
RULES TO BE FOLLOWED FOR PROCEEDINGS ARE THOSE SET OUT IN RESOLUTION 63-34.

Supervisor McDermott moved that the Board of Supervisors sitting as a Board of Equalization set July 8, 1963, from 2:00 P.M. to 5:00 P.M., July 9, 10, 11, 12, 1963, from 9:00 A.M. to 12:00 Noon, and 1:00 P.M. to 5:00 P.M., that the Clerk be instructed to publish notice of days listed above in all the official newspapers in the county; and that the rules to be followed during the said hearings be those detailed in Resolution No. 63-34.

Supervisor Conner seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, Conner, Stephens, Duncan, Combs. Noes: None. Absent: None.

JULY 1, 1963
JULY 8, 1963
JULY 9, 1963

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There being no further business to come before the Board at this time, the Board of Equalization adjourned at 9:30 A.M. on the 1st day of July, 1963, until the dates stated above.

X Sumner W. Combs
Chairman of the Board of Supervisors
and Board of Equalization

LAURENCE P. HENIGAN, COUNTY CLERK,
Clerk of the Board of Supervisors and
Clerk of the Board of Equalization.

By Pete E. Lucas, Deputy

Typed by TC
Proof read by TC

July 8, 1963

The Yolo County Board of Supervisors sitting as a Board of Equalization met the 8th day of July, 1963, at 2:00 P.M. in regular session in its meeting room in the Yolo County Courthouse, Woodland, California, pursuant to adjournment of July 1, 1963. All members of the Board were present. Chairman Combs presided at the meeting.

There being no matter to come before the Board, at this time, the Board of Equalization recessed at 2:05 P.M.

The Board of Equalization reconvened at 4:55 P.M. All members were present except Supervisor Stephens was excused. Chairman Combs presided.

ADJOURNMENT

Supervisor Duncan moved that the Board of Equalization adjourn at 5:00 P.M. on this 8th day of July, 1963, until July 9, 1963, at 9:00 A.M.

Supervisor McDermott seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, Conner, Duncan, Combs. Noes: None. Absent: Stephens.

X Sumner W. Combs
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION.

LAURENCE P. HENIGAN, COUNTY CLERK,
Clerk of the Board of Supervisors and
Clerk of the Board of Equalization.

By Pete E. Lucas, Deputy

Typed by tc
Proof read by tc

July 9, 1963

The Yolo County Board of Supervisors sitting as a Board of Equalization met the 9th day of July, 1963, at 9:00 A.M. in regular session in its meeting room in the Yolo County Courthouse, Woodland, California, pursuant to adjournment of July 8, 1963. All members of the Board were present. Chairman Combs presided at the meeting.

There being no business to come before the Board, at this time, the Board of Equalization recessed at 9:05 A.M., subject to call by clerk.

The Board of Equalization reconvened at 4:55 P.M. All members of the Board were present. Chariman Combs presided.

ADJOURNMENT

Supervisor Conner moved that the Board of Equalization adjourn at 5:00 P.M. on this 9th day of July, 1963, until July 10, 1963, at 9:00 A.M.

Supervisor Duncan seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, Conner, Stephens, Duncan, Combs. Noes: None. Absent: None.

X Sumner W. Combs
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION.

LAURENCE P. HENIGAN, COUNTY CLERK,
Clerk of the Board of Supervisors and
Clerk of the Board of Equalization.

By Pete E. Lucas, Deputy

Typed by tc
Proof read by tc

JULY 10, 1963
MARCH 16, 1964

The Yolo County Board of Supervisors sitting as a Board of Equalization met the 10th day of July, 1963, at 9:00 A.M. in regular session in its meeting room in the Yolo County Court-house, Woodland, California, pursuant to adjournment of July 9, 1963. All members of the Board were present. Chairman Combs presided at the meeting.

The Clerk of the Board of Equalization reported that there were no applications for reduction in assessments filed before the deadline which according to law, was July 9, 1963, at 5:00 P.M.

There being no business to come before the Board, the Board of Equalization recessed at 9:15 A.M., subject to call by Clerk.

The Board of Equalization reconvened at 4:50 P.M. All members of the Board were present. Chairman Combs presided.

ADJOURNMENT

Supervisor McDermott moved that the Board of Equalization adjourn at 5:00 P.M. on this 10th day of July, 1963, and closed the equalization hearings on the advice of the County Counsel's Office, as there were no applications for reduction in assessments filed prior to the deadline required by law and Resolution No. 63-34.

Supervisor Duncan seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, Conner, Stephens, Duncan, Combs. Noes: None. Absent: None.

X Samuel W. Combs
CHAIRMAN, BOARD OF EQUALIZATION AND
BOARD OF SUPERVISORS.

LAURENCE P. HENIGAN, COUNTY CLERK
Clerk of Board of Supervisors and
Clerk of Board of Equalization.

By John E. Lucas Deputy

Typed by tc
Proof read

March 16, 1964

The Board of Supervisors, sitting as a Board of Equalization, met at 10:30 A.M., on the 16th day of March, 1964, in the Board of Supervisors' Room in the Yolo County Court-house, Woodland, California, pursuant to Board of Supervisors Minute Order No. 64-138. All members of the Board were present. Chairman Conner presided at the meeting.

HEARING ON ASSESSMENT BOOK FOR YOLO-ZAMORA WATER DISTRICT.

Public Hearing on the Yolo-Zamora Water District Assessment Book was opened at 10:30 A.M. in accordance with Minute Order No. 64-138. Notice of said public hearing was duly published in the Daily Democrat as required by law. Present for said public hearing were L. S. Foster the Assessor, Tax Collector and Treasurer of said district; and Russell Millsap, Attorney and Secretary for the Yolo-Zamora Water District.

Mr. Millsap reviewed the legal procedures which had been followed to call the hearing set for this day.

Mr. Foster submitted the following report:

YOLO-ZAMORA WATER DISTRICT
P. O. Box 387
Woodland, California

Assessed Valuation of Yolo-Zamora Water District for 1964

Rural Property in the District.	\$2,766,635.00
Town Property- Yolo and Zamora	22,960.00
	<u>\$2,789,595.00</u>

Exempt Property in the District

Cacheville Cemetery	
Marys Cemetery	
Yolo County Housing Authority	570.00
Yolo Methodist Church	120.00
Yolo Methodist Parsonage	240.00
Yolo Catholic Church	240.00
Zamora Catholic Church	250.00
Property of unknown owner	100.00
Parcel #19-385-2 Zamora Fire District	70.00
Parcel #20-566-2 Yolo Fire District	360.00
Parcel #19-272-2 40 acres	910.00
Parcel #19-272-3 120 acres	<u>2,460.00</u>

Total exempt property	\$ 5,320.00
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Acres in the District	21,237.95 A.
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All taxes in previous years have been collected.

There are no outstanding bonds and no unpaid bills.

L. S. Foster

I, L. S. Foster, Assessor for the Yolo-Zamora Water District, hereby certify the the gross assessed value of all the land in said Yolo-Zamora Water District Amounts to \$ 2,789,595.00.

L. S. Foster
L. S. Foster, Assessor.

Dated this March 16, 1964.

NO PROTESTS AT YOLO-ZAMORA WATER DISTRICT ASSESSMENT BOOK HEARING.

There being no written or oral protests presented to the Board of Equalization, the Board of Equalization examined the Assessment Book and verbally accepted the report of Mr. Foster.

RESOLUTION BOOK NO. 1
WATER DISTRICTS-
YOLO-ZAMORA-Assessment
Book Hearings- 1964

RESOLUTION NO. 64-21: FIXING AN AD VALOREM TAX RATE OF 13 CENTS PER \$100.00 IN VALUE OF LAND ASSESSED IN THE YOLO-ZAMORA WATER DISTRICT, WAS PASSED AND ADOPTED, AND THE CHAIRMAN OF THE BOARD OF SUPERVISORS WAS AUTHORIZED TO SIGN SAID RESOLUTION.

Upon motion of Supervisor McDermott, seconded by Supervisor Duncan, and duly carried, the above Resolution was passed and adopted by the following vote:

Ayes: McDermott, Combs, Stephens, Duncan, Conner. Noes: None. Absent: None.

RESOLUTION NO. 64-21

WHEREAS, the Board of Supervisors of the County of Yolo met as a Board of Equalization this 16th day of March, 1964, for the purpose of hearing all objections presented to it regarding the correctness of any assessment concerning the Yolo-Zamora Water District; and

WHEREAS, the Board of Supervisors this date heard all objections presented and all testimony relevant to said objections; and

WHEREAS, Section 36605 through 36607 of the Water Code of the State of California have been fully complied with.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that the Board of Supervisors acting as a Board of Equalization fix an ad valorem rate of assessment upon each \$100.00 in value of land assessed in the Yolo-Zamora Water District in the amount of thirteen cents. This ad valorem assessment rate being a rate sufficient to raise the amount specified in the annual estimate of the sum required to discharge all of its obligations.

PASSED AND ADOPTED by the Board of Supervisors of Yolo County this 16th day of March, 1964, by the following vote:

AYES: McDermott, Combs, Stephens, Duncan, Conner.

NOES: None.

ABSENT: None.

W. W. Conner
CHAIRMAN OF THE BOARD OF SUPERVISORS
COUNTY OF YOLO, STATE OF CALIFORNIA

ATTEST:
LAURENCE P. HENIGAN, CLERK

BY Pete E. Lucas DEPUTY
(SEAL)

There being no further business to come before the Board, the Board of Supervisors sitting as a Board of Equalization unanimously agreed to adjourn at 10:45 A.M. to reconvene as a Board of Supervisors.

X W. W. Conner
CHAIRMAN OF THE BOARD OF SUPERVISORS
AND BOARD OF EQUALIZATION, COUNTY OF
YOLO, STATE OF CALIFORNIA.

LAURENCE P. HENIGAN, COUNTY CLERK,
CLERK OF THE BOARD OF SUPERVISORS
AND CLERK OF THE BOARD OF EQUALIZATION

BY P Pete E. Lucas
Deputy

Typed by TC

NOTE: Said above Board of Equalization Minutes for March 16, 1964 were approved by Board of Supervisors Minute Order No. 64-233 See Board of Supervisors Minute Book No. 10.

JULY 6, 1964
JULY 14, 1964

Entry
No.

July 6, 1964

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 6th day of July, 1964, at 10:05 A.M. in its meeting room in the Yolo County Courthouse, Woodland, California, pursuant to State Law and Resolution No. 63-34. All members of the Board were present on roll call. Chairman Conner presided at the meeting.

BOARD OF EQUALIZATION-1964

ACCEPTANCE OF LOCAL ROLL FROM ASSESSOR; PROCEDURE TO BE FOLLOWED FOR BOARD OF EQUALIZATION HEARINGS SHALL BE THOSE AS ARE SET OUT IN RESOLUTION NO. 63-34.

Assessor Marion F. Baker, having completed the Local Roll for 1964-65, and having delivered said Local Roll to the Clerk of the Board of Supervisors pursuant to State Law and Resolution No. 63-34:

Supervisor Combs moved that the Local Roll be accepted by the Board of Supervisors sitting as a Board of Equalization as delivered to the Clerk, and that the procedures to be followed for the Board of Equalization Hearings shall be those as set out in Resolution No. 63-34.

Supervisor McDermott seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, Combs, Stephens, Duncan, Conner.

Noes: None.

Absent: None.

BOARD OF EQUALIZATION-1964

DATES AND TIME SET FOR BOARD OF EQUALIZATION HEARINGS; BOARD REQUESTS OFFICIAL COURT REPORTER TO BE PRESENT TO COVER BOARD OF EQUALIZATION HEARINGS.

Supervisor Combs moved that the Board of Supervisors sitting as a Board of Equalization set July 14 and 15, 1964, from 10:00 A.M. to 12:00 Noon and from 1:00 P.M. to 5:00 P.M., and continuing thereafter as necessary, to be the dates and times to hold Public Hearings as a Board of Equalization to equalize the Local Roll; that the Clerk be instructed to publish notice of said dates and times in all official newspapers in the County; and that the Clerk arrange to have an official Court Reporter present for said hearings at County expense.

Supervisor Duncan seconded the motion and on roll call the motion was declared carried, and so ordered.

Ayes: McDermott, Combs, Stephens, Duncan, Conner.

Noes: None.

Absent: None.

x/w/c Conner
CHAIRMAN, BOARD OF SUPERVISORS AND
CHAIRMAN, BOARD OF EQUALIZATION,
COUNTY OF YOLO, STATE OF CALIFORNIA.

LAURENCE P. HENIGAN, COUNTY CLERK,
Clerk of Board of Supervisors and
Clerk of Board of Equalization.

BY *E. J. Lucas* Deputy

July 14, 1964

The Yolo County Board of Supervisors sitting as a Board of Equalization met in regular session at 10:02 A.M., in the Board of Supervisors' Chambers in the Yolo County Courthouse, Woodland, California, pursuant to State Law and Minute Order of July 6, 1964. All members of the Board were present on roll call. Chairman Conner presided at the meeting. County Counsel was also present.

At the request of the Chairman, the County Counsel explained Resolution No. 63-34 which established the procedure to be followed in the 1964 Board of Equalization Hearings on application for reduction in assessment.

At the recommendation of the County Counsel, the Chairman of the Board dispensed with the reading of the applications as the Clerk furnished each Board member with a copy of each application.

At the request of the Board of Equalization Court Reporter David Schlenker, of Western Reporters, recorded the proceedings of Board of Equalization on this July 14, 1964.

BOARD OF EQUALIZATION-1964

1 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 1, FILED WITH THE CLERK BY D. R. KELLEY AGENT FOR WOODLAND MEMORIAL HOSPITAL, WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 14, 1964, AT WHICH SAID AGENT, UNDER OATH, ANSWERED QUESTIONS PERTINENT TO SAID APPLICATION.

Upon motion of Supervisor Combs, seconded by Supervisor McDermott, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: McDermott, Combs, Stephens, Duncan, Conner.

Noes: None.

Absent: None.

Entry No.

BOARD OF EQUALIZATION-1964

- 2 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 2, FILED WITH THE CLERK BY EMIL F. & CORA M. STORZ, WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 14, 1964, AT WHICH TIME THE APPLICANT EMIL F. STORZ, UNDER OATH, ANSWERED QUESTIONS PERTINENT TO SAID APPLICATION.

Upon motion of Supervisor Combs, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: McDermott, Combs, Stephens, Duncan, Conner.
Noes: None.
Absent: None.

BOARD OF EQUALIZATION-1964

- 3 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 3, FILED WITH THE CLERK BY HOWARD C. MCSWEENEY, WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 14, 1964, AT WHICH THE APPLICANT HOWARD C. MCSWEENEY, UNDER OATH, ANSWERED QUESTIONS PERTINENT TO SAID APPLICATION.

Upon motion of Supervisor Combs, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: McDermott, Combs, Stephens, Duncan, Conner.
Noes: None.
Absent: None.

BOARD OF EQUALIZATION-1964

- 4 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 4, FILED WITH THE CLERK BY CARL E. RODERGERDTS, AGENT FOR WELLS FARGO BANK, EXECUTOR OF THE ESTATE OF ELMORA GIBSON, DECEASED, WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 14, 1964, AT WHICH AN AGENT OF THE SAID BANK, MR. HAROLD DAVIS, IN THE PRESENCE OF ATTORNEY E. L. MEANS, ANSWERED PERTINENT QUESTIONS TO SAID APPLICATION AFTER HAVING TAKEN THE OATH

Upon motion of Supervisor Duncan, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: McDermott, Combs, Stephens, Duncan, Conner.
Noes: None.
Absent: None.

BOARD OF EQUALIZATION-1964

- 5 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 5, FILED WITH THE CLERK BY LESTER J. GERMESHAUSEN, WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 14, 1964, AT WHICH THE SAID APPLICANT, UNDER OATH, ANSWERED QUESTIONS PERTINENT TO SAID APPLICATION.

Upon motion of Supervisor Combs, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: McDermott, Combs, Stephens, Duncan, Conner.
Noes: None.
Absent: None.

BOARD OF EQUALIZATION-1964

- 6 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 6, FILED WITH THE CLERK BY ANN M. SCHULER, WAS DENIED AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 14, 1964, AT WHICH HERBERT SCHULER, JR. AGENT FOR SAID APPLICANT, ANSWERED QUESTIONS PERTINENT TO SAID APPLICATION AFTER HAVING TAKEN THE OATH.

Upon motion of Supervisor Combs, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Combs, Stephens, Duncan, Conner.
Noes: McDermott.
Absent: None.

(The Board of Equalization recessed at 11:50 A.M. and reconvened at
1:05 P.M. All members of the Board of Equalization were present.
Chairman Conner presided at the meeting.)

JULY 14, 1964
JULY 15, 1964

Entry
No.
7

BOARD OF EQUALIZATION-1964

APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 8, FILED WITH THE CLERK BY COLOMA SNAVELY FOR THE GIBSON HEIRS, WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 14, 1964, AT WHICH THE APPLICANT MRS. SNAVELY, UNDER OATH, ANSWERED QUESTIONS PERTINENT TO SAID APPLICATION.

Upon motion of Supervisor Combs, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: McDermott, Combs, Stephens, Duncan, Conner.
Noes: None.
Absent: None.

(The Chairman of the Board of Equalization declared that the Clerk)
(will poll the vote on all motions pertaining to all the following)
(applications.)

(The Chairman of the Board stated that according to the rules any)
(letters received requesting a reduction in assessment which are)
(not certified can not be reduced. The proper procedure is to make)
(application for reduction in assessments on the forms supplied by)
(the Clerk and certified to.)

BOARD OF EQUALIZATION-1964

8 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 9, FILED WITH THE CLERK BY W. W. SEWARD, VICE PRESIDENT OF BANK OF AMERICA, WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING ON JULY 14, 1964, AT WHICH CHARLES R. ALLEN, AGENT FOR SAID BANK OF AMERICA, ANSWERED QUESTIONS PERTINENT TO SAID APPLICATION UNDER OATH.

Upon motion of Supervisor Stephens, seconded by Supervisor McDermott, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: McDermott, Stephens, Duncan, Conner.
Noes: Combs.
Absent: None.

BOARD OF SUPERVISORS SITTING AS A BOARD OF EQUALIZATION RECESSED AT 2:05 P.M. ON JULY 14, 1964, UNTIL JULY 15, 1964, AT 10:00 A.M.

X W.A. Conner
CHAIRMAN OF THE BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION, COUNTY OF YOLO,
STATE OF CALIFORNIA.

LAURENCE P. HENIGAN, COUNTY CLERK
Clerk of the Board of Supervisors and
Clerk of the Board of Equalization

By *P. E. Lucas*
Deputy

July 15, 1964

The Yolo County Board of Supervisors sitting as a Board of Equalization reconvened at 10:02 A.M. in regular session in its meeting room in the Yolo County Courthouse, Woodland, California, pursuant to Minute Order of July 6, 1964, and recess of July 14, 1964. All members of the Board were present on roll call. Chairman Conner presided at the meeting.

The Chairman of the Board reviewed the rules and procedures detailed in Resolution No. 63-34 and to be followed in all the following hearings. Reading of applications were dispensed with as the Clerk gave copies of applications to each Supervisors and Counsel. (David Schlenker, Western Reporters was present)

BOARD OF EQUALIZATION-1964

1 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 10, FILED WITH THE CLERK BY THOMAS & ROSALIE S. MEZGER, WAS DENIED AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 15, 1964, AT WHICH THE APPLICANT THOMAS MEZGER, UNDER OATH, ANSWERED QUESTIONS PERTINENT TO SAID APPLICATION.

Upon motion of Supervisor Combs, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: McDermott, Combs, Stephens, Duncan, Conner.
Noes: None.
Absent: None.

Entry No.

(The Board of Equalization recessed at 10:15 A.M. as Paul W. Gregory)
 (did not appear for hearing of his application for reduction in)
 (Assessment. The Board instructed the Clerk to contact his home by)
 (phone to see if Mr. Gregory was on his way. The Board reconvened at)
 (10:30 A.M. when the Clerk reported to the Chairman that in accordance)
 (with a phone call to the home of Mr. Gregory, his wife said he knew)
 (about the scheduled time for hearing the application, but had a more)
 (important engagement and would not appear at the hearing.)

BOARD OF EQUALIZATION-1964

- 2 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 11, FILED WITH THE CLERK BY PAUL W. GREGORY WAS DISMISSED FOR FAILURE OF APPLICANT TO APPEAR IN SUPPORT OF HIS APPLICATION.

Upon motion of Supervisor Combs, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: McDermott, Combs, Stephens, Duncan, Conner.
 Noes: None.
 Absent: None.

BOARD OF EQUALIZATION-1964

- 3 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 7, FILED WITH THE CLERK BY ROBERT B. WIRTH, WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 15, 1964, AT WHICH THE APPLICANT MR. WIRTH, UNDER OATH, ANSWERED QUESTIONS PERTINENT TO SAID APPLICATION.

Upon motion of Supervisor Duncan, seconded by Supervisor Combs, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Combs, Stephens, Duncan, Conner.
 Noes: McDermott.
 Absent: None.

BOARD OF EQUALIZATION-1964

- 4 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 44, FILED WITH THE CLERK BY JOHN E. DOUGHERTY, WAS ACCEPTED TO REDUCE HIS ASSESSED VALUATION OF LAND FROM \$7,650.00 TO \$6,624.00, AFTER SAID MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 15, 1964, AT WHICH THE APPLICANT MR. DOUGHERTY UNDER OATH, ANSWERED QUESTIONS PERTINENT TO SAID APPLICATION.

Upon motion of Supervisor Duncan, seconded by Supervisor McDermott, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: McDermott, Stephens, Duncan, Conner.
 Noes: Combs.
 Absent: None.

BOARD OF EQUALIZATION-1964

- 5 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 45, FILED WITH THE CLERK BY CONRAD L. STAIB, WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 15, 1964, AT WHICH THE APPLICANT MR. STAIB, UNDER OATH, ANSWERED QUESTIONS PERTINENT TO SAID APPLICATION.

Upon motion of Supervisor Combs, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: McDermott, Combs, Stephens, Duncan, Conner.
 Noes: None.
 Absent: None.

BOARD OF EQUALIZATION-1964

- 6 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 46, FILED WITH THE CLERK BY CATERINA BUERI, WAS DECLARED DENIED BY THE CHAIRMAN DUE TO A LACK OF A SECOND TO THE MOTION TO DENY SAID APPLICATION, AND AS THE MOTION MADE WAS NOT TO GIVE RELIEF. THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 15, 1964, AT WHICH KATHERINE HOWELL, AGENT FOR APPLICANT, UNDER OATH, ANSWERED QUESTIONS PERTINENT TO SAID APPLICATION.

Upon motion of Supervisor Combs to deny said above application, the Chairman of the Board of Equalization declared the application denied as there was no second to the motion and the motion made was not to give relief.

JULY 15, 1964

Entry
No. { The Board of Equalization recessed at 11:55 A.M. and reconvened at }
1:10 P.M. All members of the Board were present. Chairman Conner }
presided at the meeting.

BOARD OF EQUALIZATION-1964

- 7 MOTION MADE BY SUPERVISOR DUNCAN AND SECONDED BY SUPERVISORS McDERMOTT TO HAVE THE APPLICATIONS FOR REDUCTION IN ASSESSMENTS BEFORE THE BOARD OF EQUALIZATION NOS. 47 AND 48 FILED WITH THE CLERK BY KENNETH S. HAUSSLER, CONTINUED TO JULY 20, 1964, FOR FURTHER INFORMATION AND CONSIDERATION, WERE WITHDRAWN.

BOARD OF EQUALIZATION-1964

- 8 APPLICATION FOR REDUCTION IN ASSESSMENTS BEFORE THE BOARD OF EQUALIZATION NOS. 47 AND 48, FILED WITH THE CLERK BY KENNETH S. HAUSSLER, EXECUTOR OF THE ESTATE OF GUSTAV A. HAUSSLER AND CO-EXECUTOR OF THE ESTATE OF GUSTAV A. HAUSSLER AND AUGUSTA H. SNYDER WERE DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 15, 1964, AT WHICH THE AGENT KENNETH S. HAUSSLER, UNDER OATH, ANSWERED QUESTIONS PERTINENT TO SAID APPLICATION.

Upon motion of Supervisor Stephens, seconded by Supervisor McDermott, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: McDermott, Stephens, Duncan, Conner.
Noes: None.
Absent: None.
Abstaining: Combs.

BOARD OF EQUALIZATION-1964

- 9 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 49, FILED WITH THE CLERK BY PAUL W. REIFF, WAS REDUCED \$500.00 FROM THE CORRECTED ASSESSED VALUATION OF \$40,500.00, WHICH THEN IS BROKEN DOWN TO \$36,350.00 FOR THE ASSESSED VALUATION OF LAND, AND \$3,650.00 FOR THE ASSESSED VALUATION OF IMPROVEMENTS (BUILDINGS) MAKING A TOTAL OF \$40,000.00 ASSESSED VALUATION. SAID MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 15, 1964, AT WHICH THE APPLICANT MR. REIFF, UNDER OATH, ANSWERED QUESTIONS PERTINENT TO SAID APPLICATION.

Upon motion of Supervisor Stephens, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: McDermott, Combs, Stephens, Duncan, Conner.
Noes: None.
Absent: None.

BOARD OF EQUALIZATION-1964

- 10 MOTION MADE BY SUPERVISOR McDERMOTT TO ACCEPT THE ASSESSOR'S FIGURES STATE IN THE PREVIOUS MOTION, WAS WITHDRAWN AS IT WAS NOT NECESSARY AND THEREFORE OUT OF ORDER.

BOARD OF EQUALIZATION-1964

- 11 BOARD OF EQUALIZATION ADJOURNED AT 3:00 P.M. ON THE 15TH DAY OF JULY, 1964, UNTIL FRIDAY JULY 17, 1964, AT 10:00 A.M. IN THE REGULAR MEETING PLACE OF THE BOARD OF SUPERVISORS, ROOM 207, YOLO COUNTY COURTHOUSE, WOODLAND, CALIFORNIA.

Upon motion of Supervisor McDermott, seconded by Supervisor Combs, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: McDermott, Combs, Stephens, Duncan, Conner.
Noes: None.
Absent: None.

x *W. W. Conner*
CHAIRMAN OF THE BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION, COUNTY OF YOLO,
STATE OF CALIFORNIA.

LAURENCE P. HENIGAN, COUNTY CLERK
Clerk of the Board of Supervisors and
Clerk of the Board of Equalization

By *P. L. Lucas*
Deputy

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Entry No.

The Yolo County Board of Supervisors sitting as a Board of Equalization met at 10:04 A. M. on the 17th day of July, 1964, in the Board of Supervisor room in the Yolo County Courthouse, Woodland, California, pursuant to Minute Order of July 6, 1964, and adjournment of July 15, 1964. All members of the Board of Equalization were present on roll call. Chairman Conner presided at the meeting. Richard Fong, Court Reporter from Western Reporters, Sacramento, California, recorded the proceedings, County Counsel was present. The reading of the applications were dispensed with as the Clerk had provided a copy of each application for each Supervisor and the County Counsel.

BOARD OF EQUALIZATION-1964

- 1 BOARD OF EQUALIZATION AMENDS MINUTE ORDER OF JULY 15, 1964, REGARDING THE APPLICATION FOR REDUCTION IN ASSESSMENT NO. 49 FILED BY PAUL W. REIFF, TO READ AS FOLLOWS: "APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 49, FILED WITH THE CLERK BY PAUL W. REIFF, WAS REDUCED \$7,680.00 FROM THE TOTAL ASSESSED VALUATION OF \$47,680.00, MAKING A TOTAL OF \$40,000.00 ASSESSED VALUATION, WHICH THEN IS BROKEN DOWN TO \$36,350.00 FOR THE ASSESSED VALUATION OF LAND, AND \$3,650.00 FOR THE ASSESSED VALUATION OF IMPROVEMENTS (BUILDINGS). SAID MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 15, 1964, AT WHICH THE APPLICANT MR. REIFF, UNDER OATH, ANSWERED QUESTIONS PERTINENT TO SAID APPLICATION."

Upon motion of Supervisor McDermott, seconded by Supervisor Combs, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: McDermott, Combs, Stephens, Duncan, Conner.
Noes: None.
Absent: None.

(The County Counsel, at the request of the Chairman, reviewed briefly)
(the rules to be followed in the Board of Equalization proceedings.)

BOARD OF EQUALIZATION-1964

- 2 MOTION MADE BY SUPERVISOR MCDERMOTT TO ADJUST APPLICATION NO. 50 AS REQUESTED BY APPLICANT MORRIS CARDEN, WAS WITHDRAWN AFTER FURTHER CONSIDERATION WAS GIVEN.

BOARD OF EQUALIZATION-1964

- 3 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 50, FILED WITH THE CLERK BY MORRIS CARDEN, WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 17, 1964, AT WHICH THE APPLICANT, UNDER OATH AND IN THE PRESENCE OF HIS ATTORNEY E. L. MEANS, ANSWERED QUESTIONS PERTINENT TO SAID APPLICATION.

Supervisor Combs having moved to deny said application, and there being no second to said motion, and there being no motion to give the applicant relief, the Chairman of the Board of Equalization declared application No. 50 denied.

BOARD OF EQUALIZATION-1964

- 4 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 51, FILED WITH THE CLERK BY MORRIS CARDEN, WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 17, 1964, AT WHICH THE APPLICANT, UNDER OATH AND IN THE PRESENCE OF HIS ATTORNEY E. L. MEANS, ANSWERED QUESTIONS PERTINENT TO SAID APPLICATION.

The matter having been considered and there being no expression from the members of the Board of Equalization to grant relief, no motion to deny the application, and there being no motion of any kind from the Board members, the Chairman of the Board of Equalization declared said application No. 51 denied.

BOARD OF EQUALIZATION-1964

- 5 APPLICATIONS FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NOS. 52 AND 53, FILED WITH THE CLERK BY CHARLES P. HUFF, JR., WERE DENIED, AFTER THE MATTERS WERE DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 17, 1964, AT WHICH THE APPLICANT MR. HUFF, UNDER OATH, ANSWERED QUESTIONS PERTINENT TO SAID APPLICATIONS.

The matter having been considered and there being no expression from the members of the Board of Equalization to grant relief, no motion to deny the application, and there being no motion of any kind from the Board members, the Chairman of the Board of Equalization declared said applications No. 52 and No. 53 denied.

(The Board of Equalization recessed at 12:30 P. M. and reconvened at)
(1:10 P. M. All members of the Board of Equalization were
present. Chairman Conner presided at the meeting.)

BOARD OF EQUALIZATION-1964

- 6 APPLICATIONS FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NOS. 62 and 63, FILED WITH THE CLERK BY FRANKS L. FARISH, WERE DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 17, 1964, AT WHICH THE APPLICANT MR. FARISH, UNDER OATH, ANSWERED QUESTIONS PERTINENT TO SAID APPLICATIONS.

Upon motion of Supervisor Combs, seconded by Supervisor Stephens and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: McDermott, Combs, Stephens, Duncan, Conner.
Noes: None.
Absent: None.

JULY 17, 1964

JULY 20, 1964

Entry
No.BOARD OF EQUALIZATION-1964

- 7 APPLICATIONS FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NOS. 69 AND 70, FILED WITH THE CLERK BY ROGER J. ROMANI, WERE CONSIDERED AS FOLLOWS: APPLICATION NO. 69 WAS DENIED; BUT APPLICATION NO. 70 WAS CHANGED BY REDUCING THE ASSESSED VALUATION OF LAND FROM \$2,050.00 TO \$1,250.00 AS THE NEW ASSESSED VALUATION OF LAND. SAID APPLICATIONS WERE DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 17, 1964, AT WHICH THE APPLICANT MR. ROMANI, UNDER OATH, ANSWERED QUESTIONS PERTINENT TO SAID APPLICATIONS.

Upon motion of Supervisor Duncan, seconded by Supervisor McDermott, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: McDermott, Stephens, Duncan, Conner.
Noes: Combs.
Absent: None.

BOARD OF EQUALIZATION-1964

- 8 BOARD OF EQUALIZATION TO ADJOURN AT 2:20 P. M. ON THE 17th DAY OF JULY, 1964, UNTIL JULY 20, 1964, AT 1:00 P. M., IN THE BOARD OF SUPERVISORS CHAMBERS IN THE YOLO COUNTY COURTHOUSE, WOODLAND, CALIFORNIA.

Upon motion of Supervisor McDermott, seconded by Supervisor Combs, and duly carried the above Minute Order was so ordered by the following vote:

Ayes: McDermott, Combs, Stephens, Duncan, Conner.
Noes: None.
Absent: None.

X *W.W. Conner*
CHAIRMAN OF THE BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION, COUNTY OF YOLO,
STATE OF CALIFORNIA.

LAURENCE P. HENIGAN, COUNTY CLERK
Clerk of the Board of Supervisors and
Clerk of the Board of Equalization

By *P. J. Lucas*
Deputy

July 20, 1964

The Yolo County Board of Supervisors sitting as a Board of Equalization met at 1:05 P. M. on the 20th day of July, 1964, in the Board of Supervisors room in the Yolo County Courthouse, Woodland, California, pursuant to Minute Order of July 17, 1964, adjourning that meeting. All members of the Board of Equalization were present on roll call. Chairman Conner presided at the meeting. David Schlenker, Court Reporter from Western Reporters, Sacramento, California, recorded the proceedings. County Counsel was present.

Reading of the applications were dispensed with as the Clerk had provided a copy of each application for each Supervisor and County Counsel. The County Counsel briefly reviewed the rules and procedures to be followed at the hearing for the benefit of the applicants.

Mr. Raymond J. Bell, acting as representative and agent in some cases for applications No. 12 through No. 43 and for applications No. 64 through No. 68, stated and filed an outline, with the clerk, giving the reasons why the said above applications were filed. Mr. Raymond J. Bell then took the Oath. It was then stipulated that it would not be necessary for Mr. Raymond Bell to take the Oath when acting as agent in any of the above applications, as the one oath was sufficient for convenience of time.

BOARD OF EQUALIZATION-1964

- 1 MOTION MADE BY SUPERVISOR COMBS TO DENY APPLICATION NO. 12, FILED BY JACK W. RICHTER, WAS WITHDRAWN FOR FURTHER CONSIDERATION.

BOARD OF EQUALIZATION-1964

- 2 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 12, FILED WITH THE CLERK BY JACK W. RICHTER, WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 20, 1964, AT WHICH THE APPLICANT MR. RICHTER, UNDER OATH, ANSWERED QUESTIONS PERTINENT TO SAID APPLICATION.

Said application having been considered and there being no expression or motion from the members of the Board of Equalization to either grant relief or deny the application, the Chairman of the Board of Equalization declared application No. 12 denied.

BOARD OF EQUALIZATION-1964

Entry No.

- "
- 3 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 13, FILED WITH THE CLERK BY ERNEST FAHN, LEO FAHN, ALEX FAHN, WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 20, 1964, AT WHICH THE APPLICANT MR. ALEX FAHN, UNDER OATH, ANSWERED QUESTIONS PERTINENT TO SAID APPLICATION.

Said application having been considered and there being no expression or motion from the members of the Board of Equalization to either grant relief or deny the application, the Chairman of the Board of Equalization declared application No. 13 denied.

BOARD OF EQUALIZATION-1964

- 4 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 14, FILED WITH THE CLERK BY M. O. SANTONI AND BARBARA F. SANTONI, WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 20, 1964, AT WHICH THE APPLICANT'S AGENT MR. RAYMOND J. BELL, UNDER OATH, ANSWERED QUESTIONS PERTINENT TO SAID APPLICATION.

Said application having been considered and there being no expression or motion from the members of the Board of Equalization to either grant relief or deny the application, the Chairman of the Board of Equalization declared application No. 14 denied.

BOARD OF EQUALIZATION-1964

- 5 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 15, FILED WITH THE CLERK BY EUGENIA M. SCOGGINS, WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 20, 1964, AT WHICH THE APPLICANT'S AGENT RAYMOND J. BELL, UNDER OATH, ANSWERED QUESTIONS PERTINENT TO SAID APPLICATION.

Said application having been considered and there being no expression or motion from the members of the Board of Equalization to either grant relief or deny the application, the Chairman of the Board of Equalization declared application No. 15 denied.

BOARD OF EQUALIZATION-1964

- 6 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 16, FILED WITH THE CLERK BY JOHN L. & EDYTHE M. ROSA, WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 20, 1964, AT WHICH THE APPLICANT'S AGENT MR. RAYMOND J. BELL, UNDER OATH, ANSWERED QUESTIONS PERTINENT TO SAID APPLICATION.

Said application having been considered and there being no expression or motion from the members of the Board of Equalization to either grant relief or deny the application, the Chairman of the Board of Equalization declared application No. 16 denied.

{The Board of Equalization recessed at 2:18 P. M., and reconvened at 2:19 P. M.}
{All members of the Board of Equalization were present. Chairman Conner
{presided at the meeting. }

BOARD OF EQUALIZATION-1964

- 7 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 17, FILED WITH THE CLERK BY GEORGE D. DINSDALE, SR., WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 20, 1964, AT WHICH THE APPLICANT MR. DINSDALE, UNDER OATH, ANSWERED QUESTIONS PERTINENT TO SAID APPLICATION.

Said application having been considered and there being no expression or motion from the members of the Board of Equalization to either grant relief or deny the application, the Chairman of the Board of Equalization declared application No. 17 denied.

BOARD OF EQUALIZATION-1964

- 8 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 18, FILED WITH THE CLERK BY MARY L. TOWSE, WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 20, 1964, AT WHICH THE APPLICANT'S AGENT MR. RAYMOND J. BELL, UNDER OATH, ANSWERED QUESTIONS PERTINENT TO SAID APPLICATION.

Said application having been considered and there being no expression or motion from the members of the Board of Equalization to either grant relief or deny the application, the Chairman of the Board of Equalization declared application No. 18 denied.

BOARD OF EQUALIZATION-1964

- 9 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 19, FILED WITH THE CLERK BY HAROLD C. AND MARY RUDOLPH, WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 20, 1964, AT WHICH THE APPLICANT'S AGENT MR. RAYMOND J. BELL, UNDER OATH, ANSWERED QUESTIONS PERTINENT TO SAID APPLICATION.

Said application having been considered and there being no expression or motion from the members of the Board of Equalization to either grant relief or deny the application, the Chairman of the Board of Equalization declared application No. 19 denied.

Entry
No.BOARD OF EQUALIZATION-1964

- 10 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 20, FILED WITH THE CLERK BY MAX AND MARY TOLEDO, WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 20, 1964, AT WHICH THE APPLICANT'S AGENT RAYMOND J. BELL, UNDER OATH, ANSWERED QUESTIONS PERTINENT TO SAID APPLICATION.

Said application having been considered and there being no expression or motion from the members of the Board of Equalization to either grant relief or deny the application, the Chairman of the Board of Equalization declared application No. 20 denied.

BOARD OF EQUALIZATION-1964

- 11 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 21, FILED WITH THE CLERK BY SAKATA BROS., INC., WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 20, 1964, AT WHICH THE APPLICANT'S AGENT RAYMOND J. BELL, UNDER OATH, ANSWERED QUESTIONS PERTINENT TO SAID APPLICATION.

Said application having been considered and there being no expression or motion from the members of the Board of Equalization to either grant relief or deny the application, the Chairman of the Board of Equalization declared application No. 21 denied.

BOARD OF EQUALIZATION-1964

- 12 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 22, FILED WITH THE CLERK BY GLADYS P. STILLE, WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 20, 1964, AT WHICH THE APPLICANT'S AGENT MACK N. STILLE, UNDER OATH, ANSWERED QUESTIONS PERTINENT TO SAID APPLICATION.

Said application having been considered and there being no expression or motion from the members of the Board of Equalization to either grant relief or deny the application, the Chairman of the Board of Equalization declared application No. 22 denied.

(The Board of Equalization recessed at 3:00 P. M. and reconvened at 3:15 P. M. All members of the Board were present. Chairman Conner presided at the meeting.)

BOARD OF EQUALIZATION-1964

- 13 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 23, FILED WITH THE CLERK BY ROBERT J. AND ARLENE BELL, WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 20, 1964, AT WHICH THE APPLICANT ARLENE BELL, UNDER OATH, ANSWERED QUESTIONS PERTINENT TO SAID APPLICATION.

Said application having been considered and there being no expression or motion from the members of the Board of Equalization to either grant relief or deny the application, the Chairman of the Board of Equalization declared application No. 23 denied.

BOARD OF EQUALIZATION-1964

- 14 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 71, FILED WITH THE CLERK BY GORDON L. WATSON, AGENT, WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 20, 1964, AT WHICH THE APPLICANT MR. WATSON, UNDER OATH, ANSWERED QUESTIONS PERTINENT TO SAID APPLICATION.

Said application having been considered and there being no expression or motion from the members of the Board of Equalization to either grant relief or deny the application, the Chairman of the Board of Equalization declared application No. 71 denied.

BOARD OF EQUALIZATION-1964

- 15 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 72, FILED WITH THE CLERK BY GORDON L. WATSON, AGENT, WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 20, 1964, AT WHICH THE APPLICANT GORDON WATSON, AGENT, UNDER OATH, ANSWERED QUESTIONS PERTINENT TO SAID APPLICATION.

Said application having been considered and there being no expression or motion from the members of the Board of Equalization to either grant relief or deny the application, the Chairman of the Board of Equalization declared application No. 72 denied.

BOARD OF EQUALIZATION-1964

- 16 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 26, FILED WITH THE CLERK BY WILLIAM J. REID, WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 20, 1964, AT WHICH THE APPLICANT MR. REID, UNDER OATH, ANSWERED QUESTIONS PERTINENT TO SAID APPLICATION.

Said application having been considered and there being no expression or motion from the members of the Board of Equalization to either grant relief or deny the application, the Chairman of the Board of Equalization declared application No. 26 denied.

BOARD OF EQUALIZATION-1964

17

APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 27, FILED WITH THE CLERK BY TED B. GREGG, WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 20, 1964, AT WHICH THE APPLICANT MR. GREGG, UNDER OATH, ANSWERED QUESTIONS PERTINENT TO SAID APPLICATION.

Said application having been considered and there being no expression or motion from the members of the Board of Equalization to either grant relief or deny the application, the Chairman of the Board of Equalization declared application No. 27 denied.

BOARD OF EQUALIZATION-1964

18

APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 29, FILED WITH THE CLERK BY DARL B. AND AIDA ROMNEY, WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 20, 1964, AT WHICH THE APPLICANT DR. ROMNEY, UNDER OATH, ANSWERED QUESTIONS PERTINENT TO SAID APPLICATION.

Said application having been considered and there being no expression or motion from the members of the Board of Equalization to either grant relief or deny the application, the Chairman of the Board of Equalization declared application No. 29 denied.

BOARD OF EQUALIZATION-1964

19

APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 30, FILED WITH THE CLERK BY FRITZ C. FRICKE, WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 20, 1964, AT WHICH THE APPLICANT MR. FRICKE, UNDER OATH, ANSWERED QUESTIONS PERTINENT TO SAID APPLICATION.

Said application having been considered and there being no expression or motion from the members of the Board of Equalization to either grant relief or deny the application, the Chairman of the Board of Equalization declared application No. 30 denied.

BOARD OF EQUALIZATION-1964

20

APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 34, FILED WITH THE CLERK BY GORDON F. FRIDAY, WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 20, 1964, AT WHICH THE APPLICANT MR. FRIDAY, UNDER OATH, ANSWERED QUESTIONS PERTINENT TO SAID APPLICATION.

Said application having been considered and there being no expression or motion from the members of the Board of Equalization to either grant relief or deny the application, the Chairman of the Board of Equalization declared application No. 34 denied.

BOARD OF EQUALIZATION-1964

21

APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 39, FILED WITH THE CLERK BY GLEN H. GRAVINK, WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 20, 1964, AT WHICH THE APPLICANT MR. GRAVINK, UNDER OATH, ANSWERED QUESTIONS PERTINENT TO SAID APPLICATION.

Said application having been considered and there being no expression or motion from the members of the Board of Equalization to either grant relief or deny the application, the Chairman of the Board of Equalization declared application No. 39 denied.

BOARD OF EQUALIZATION-1964

22

APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 40, FILED WITH THE CLERK BY CLIFINE NEWTON, WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 20, 1964, AT WHICH THE APPLICANT CLIFINE NEWTON, UNDER OATH, ANSWERED QUESTIONS PERTINENT TO SAID APPLICATION.

Said application having been considered and there being no expression or motion from the members of the Board of Equalization to either grant relief or deny the application, the Chairman of the Board of Equalization declared application No. 40 denied.

BOARD OF EQUALIZATION-1964

23

APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 42, FILED WITH THE CLERK BY GEORGE L. CARRERE, WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 20, 1964, AT WHICH THE APPLICANT MR. CARRERE, UNDER OATH, ANSWERED QUESTIONS PERTINENT TO SAID APPLICATION.

Said application having been considered and there being no expression or motion from the members of the Board of Equalization to either grant relief or deny the application, the Chairman of the Board of Equalization declared application No. 42 denied.

(Supervisor McDermott left the room to answer a phone call at 5:25 P. M.)
(and returned at 5:30 P. M.)

JULY 20, 1964

JULY 21, 1964

Entry
No.

BOARD OF EQUALIZATION-1964

- 24 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 64, FILED WITH THE CLERK BY FRANKS L. FARISH, WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 20, 1964, AT WHICH THE APPLICANT MR. FARISH, UNDER OATH, ANSWERED QUESTIONS PERTINENT TO SAID APPLICATION.

Said application having been considered and there being no expression or motion from the members of the Board of Equalization to either grant relief or deny the application, the Chairman of the Board of Equalization declared application No. 64 denied.

BOARD OF EQUALIZATION-1964

- 25 APPLICATIONS FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NOS. 65, 66, 67, 68, FILED WITH THE CLERK BY FRANKS L. FARISH, WERE NOT CONSIDERED BY THE BOARD AS THE APPLICANT MR. FARISH WITHDREW THEM FROM CONSIDERATION.

BOARD OF EQUALIZATION-1964

- 26 BOARD OF EQUALIZATION ADJOURNED AT 6:00 P. M. ON THE 20th DAY OF JULY, 1964, UNTIL JULY 21, 1964, AT 9:50 A. M. TO RECONVENE IN THE BOARD OF SUPERVISORS' CHAMBERS IN THE YOLO COUNTY COURTHOUSE, WOODLAND, CALIFORNIA.

Upon motion of Supervisor McDermott, seconded by Supervisor Combs, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: McDermott, Combs, Stephens, Duncan, Conner.
Noes: None.
Absent: None.

X W. C. Conner
CHAIRMAN OF THE BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION, COUNTY OF YOLO,
STATE OF CALIFORNIA.

LAURENCE P. HENIGAN, COUNTY CLERK
Clerk of the Board of Supervisors and
Clerk of the Board of Equalization

By P. E. Lucas
Deputy

JULY 21, 1964

Entry
No.

The Yolo County Board of Supervisors sitting as a Board of Equalization met at 9:50 A.M. on the 21st day of July, 1964, in the Board of Supervisors room in the Yolo County Courthouse, Woodland, California, pursuant to adjournment of July 20, 1964. All members of the Board of Equalization were present on roll call. Chairman Conner presided at the meeting. David Schlenker, Court Reporter from Western Reporters, Sacramento, California, recorded the proceedings. County Counsel was present.

The Clerk reported receipt of a letter from State Board of Equalization, granting Yolo County Board of Equalization an extension of one week to continue hearing the applications for reduction in assessments that have been filed with the Clerk on/or before July 14, 1964, at 5:00 P. M.

BOARD OF EQUALIZATION-1964

- 1 PETITION FOR REHEARING ON APPLICATION FOR REDUCTION IN ASSESSMENT NO. 50, FILED BY MORRIS CARDEN AND ELIZABETH CARDEN, AND FILE WITH THE CLERK, WAS ACCEPTED, AND THE REHEARING IS SCHEDULED FOR JULY 22, 1964, AT 1:30 P. M. IN THE BOARD OF SUPERVISORS ROOM IN THE YOLO COUNTY COURTHOUSE, WOODLAND, CALIFORNIA.

Upon motion of Supervisor Duncan, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: McDermott, Combs, Stephens, Duncan, Conner.
Noes: None.
Absent: None.

(The Chairman and County Counsel briefly reviewed the rules and)
(proceedings to be followed at this hearing, and then stipula-)
(ted that the Clerk would not have to read the applications as)
(the Clerk had given a copy of each application to each Super-)
(visor and to the County Counsel.)

(Board of Equalization recessed at 11:09 A. M. and reconvened)
(at 11:15 A. M. All members of the Board were present. Chairman)
(Conner presided at the meeting.)

Entry
No.BOARD OF EQUALIZATION-1964

- 2 MOTION MADE BY SUPERVISORS STEPHENS TO VOTE ON APPLICATION NOS. 54, 55, 56, 57, 58, 59, 60 & 61, FILED WITH THE CLERK BY RUSSELL MILLSAP, AGENT FOR THE MATHWIG FAMILY, DIED FOR A LACK OF A SECOND.

BOARD OF EQUALIZATION-1964

- 3 APPLICATIONS FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NOS. 54, 55, 56, 57, 58, 59, 60 & 61, FILED WITH THE CLERK BY RUSSELL MILLSAP, AGENT FOR THE VARIOUS MEMBERS OF THE MATHWIG FAMILY, WERE DENIED, AFTER THE MATTERS WERE DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 21, 1964, AT WHICH THE APPLICANTS' AGENT, UNDER OATH, ANSWERED QUESTIONS PERTINENT TO SAID APPLICATIONS.

Upon motion of Supervisor Combs, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Combs, Stephens, Duncan, Conner.
Noes: McDermott
Absent: None.

{ The Board of Equalization recessed at 12:00 Noon and reconvened at 2:00 P. M. }
{ All members of the Board of Equalization were present. Chairman Conner pre- }
{ sided at the meeting. }

BOARD OF EQUALIZATION-1964

- 4 CLERK WAS AUTHORIZED TO MAKE A NOTATION ON APPLICATION NO. 2, FILED BY EMIL F. AND CORA M. STORZ, THAT MR. STORZ WISHES TO AMEND HIS APPLICATION STATING THE ASSESSMENT IS UNFAIR UNDER SECTION 402.5 OF THE REVENUE AND TAXATION CODE OF THE STATE OF CALIFORNIA.

Upon motion of Supervisor Stephens, seconded by Supervisor McDermott, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: McDermott, Combs, Stephens, Duncan, Conner.
Noes: None.
Absent: None.

BOARD OF EQUALIZATION-1964

- 5 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 24, FILED WITH THE CLERK BY GERTRUDE D. STILLE, WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 21, 1964. THE HEARING ON SAID APPLICATION WAS WAIVED BY THE APPLICANT'S AGENT RAYMOND J. BELL, AND NEITHER THE APPLICANT NOR AGENT WERE PRESENT FOR THE HEARING.

Upon motion of Supervisor Stephens, seconded by Supervisor Combs, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: McDermott, Combs, Stephens, Duncan, Conner.
Noes: None.
Absent: None.

BOARD OF EQUALIZATION-1964

- 6 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 25, FILED WITH THE CLERK BY THOMAS H. BOURN, WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 21, 1964. THE HEARING ON SAID APPLICATION WAS WAIVED BY THE APPLICANT'S AGENT RAYMOND J. BELL, AND NEITHER THE APPLICANT NOR AGENT WERE PRESENT FOR THE HEARING.

Upon motion of Supervisor Combs, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: McDermott, Combs, Stephens, Duncan, Conner.
Noes: None.
Absent: None.

BOARD OF EQUALIZATION-1964

- 7 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 28, FILED WITH THE CLERK BY LORRAINE GIGUIERE, WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 21, 1964. THE HEARING ON SAID APPLICATION WAS WAIVED BY THE APPLICANT'S AGENT RAYMOND J. BELL, AND NEITHER THE APPLICANT NOR AGENT WERE PRESENT FOR THE HEARING.

Said application having been considered and there being no expression or motion from the members of the Board of Equalization to either grant relief or deny the application, the Chairman of the Board of Equalization declared application No. 28 denied.

Entry
No.BOARD OF EQUALIZATION-1964

- 8 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 31, FILED WITH THE CLERK BY RAY E. NICHOLS, WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 21, 1964. THE HEARING ON SAID APPLICATION WAS WAIVED BY THE APPLICANT'S AGENT RAYMOND J. BELL, AND NEITHER THE APPLICANT NOR AGENT WERE PRESENT FOR THE HEARING.

Said application having been considered and there being no expression or motion from the members of the Board of Equalization to either grant relief or deny the application, the Chairman of the Board of Equalization declared application No. 31 denied.

BOARD OF EQUALIZATION-1964

- 9 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 32, FILED WITH THE CLERK BY RAY E. NICHOLS, WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 21, 1964. THE HEARING ON SAID APPLICATION WAS WAIVED BY THE APPLICANT'S AGENT RAYMOND J. BELL, AND NEITHER THE APPLICANT NOR AGENT WERE PRESENT FOR THE HEARING.

Said application having been considered and there being no expression or motion from the members of the Board of Equalization to either grant relief or deny the application, the Chairman of the Board of Equalization declared application No. 32 denied.

BOARD OF EQUALIZATION-1964

- 10 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 33, FILED WITH THE CLERK BY GLADYS L. ROCKEY, WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 21, 1964. PUBLIC HEARING ON SAID APPLICATION WAS WAIVED BY THE APPLICANT'S REPRESENTATIVE RAYMOND J. BELL, AND THE APPLICATION WITHDRAWN BY THE APPLICANT. NEITHER THE APPLICANT NOR HIS AGENT WERE PRESENT FOR SAID HEARING.

Said application having been considered and there being no expression or motion from the members of the Board of Equalization to either grant relief or deny the application, the Chairman of the Board of Equalization declared application No. 33 denied.

BOARD OF EQUALIZATION-1964

- 11 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 35, FILED WITH THE CLERK BY LEONARD GALINDO, WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 21, 1964. THE HEARING ON SAID APPLICATION WAS WAIVED BY THE APPLICANT'S AGENT RAYMOND J. BELL, AND NEITHER THE APPLICANT NOR AGENT WERE PRESENT FOR THE HEARING.

Said application having been considered and there being no expression or motion from the members of the Board of Equalization to either grant relief or deny the application, the Chairman of the Board of Equalization declared application No. 35 denied.

BOARD OF EQUALIZATION-1964

- 12 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 36, FILED WITH THE CLERK BY JULIA SANTONI, WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 21, 1964. THE HEARING ON SAID APPLICATION WAS WAIVED BY THE APPLICANT'S AGENT RAYMOND J. BELL, AND NEITHER THE APPLICANT NOR AGENT WERE PRESENT FOR THE HEARING.

Said application having been considered and there being no expression or motion from the members of the Board of Equalization to either grant relief or deny the application, the Chairman of the Board of Equalization declared application No. 36 denied.

BOARD OF EQUALIZATION-1964

- 13 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 37, FILED WITH THE CLERK BY SILVIO SANTONI, WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 21, 1964. THE HEARING ON SAID APPLICATION WAS WAIVED BY THE APPLICANT'S AGENT RAYMOND J. BELL, AND NEITHER THE APPLICANT NOR AGENT WERE PRESENT FOR THE HEARING.

Said application having been considered and there being no expression or motion from the members of the Board of Equalization to either grant relief or deny the application, the Chairman of the Board of Equalization declared application No. 37 denied.

BOARD OF EQUALIZATION-1964

- 14 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 38, FILED WITH THE CLERK BY OPAL STEVENS, WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 21, 1964. THE HEARING ON SAID APPLICATION WAS WAIVED BY THE APPLICANT'S AGENT RAYMOND J. BELL, AND NEITHER THE APPLICANT NOR AGENT WERE PRESENT FOR THE HEARING.

Said application having been considered and there being no expression or motion from the members of the Board of Equalization to either grant relief or deny the application, the Chairman of the Board of Equalization declared application No. 38 denied.

Entry
No.

BOARD OF EQUALIZATION-1964

- 15 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 41, FILED WITH THE CLERK BY RAYMOND J. BELL, WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 21, 1964. THE HEARING ON SAID APPLICATION WAS WAIVED BY APPLICANT RAYMOND J. BELL, AND HE WAS NOT PRESENT FOR SAID HEARING.

Said application having been considered and there being no expression or motion from the members of the Board of Equalization to either grant relief or deny the application, the Chairman of the Board of Equalization declared application No. 41 denied.

BOARD OF EQUALIZATION-1964

- 16 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 43, FILED WITH THE CLERK BY LEAH M. VAUGHAN, WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 21, 1964. PUBLIC HEARING ON SAID APPLICATION WAS WAIVED BY THE APPLICANT'S REPRESENTATIVE RAYMOND J. BEL. NEITHER THE APPLICANT NOR HIS AGENT WERE PRESENT FOR SAID HEARING.

Said application having been considered and there being no expression or motion from the members of the Board of Equalization to either grant relief or deny the application, the Chairman of the Board of Equalization declared application No. 43 denied.

BOARD OF EQUALIZATION-1964

- 17 THE BOARD OF EQUALIZATION HEARINGS WERE RECESSED BY THE CHAIRMAN AT 2:35 P. M. on the 21st DAY OF JULY, 1964, UNTIL JULY 22, 1964, AT 1:30 P. M. IN THE BOARD OF SUPERVISORS CHAMBERS, YOLO COUNTY COURTHOUSE, WOODLAND, CALIFORNIA.

X *W.A. Conner*
CHAIRMAN OF THE BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION, COUNTY OF YOLO,
STATE OF CALIFORNIA.

LAURENCE P. HENIGAN, COUNTY CLERK
Clerk of the Board of Supervisors and
Clerk of the Board of Equalization

By P *W.E. Lucas*
Deputy

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JULY 22, 1964

Entry
No.

The Yolo County Board of Supervisors sitting as a Board of Equalization met at 1:30 A.M. on the 22nd day of July, 1964, in the Board of Supervisors room in the Yolo County Courthouse, Woodland, California, pursuant to recess of July 21, 1964. All members of the Board of Equalization were present on roll call, Chairman Conner presided at the meeting. Guy W. Davenport, Court Reporter from Western Reporters, Sacramento, California, recorded the proceedings. County Counsel was also present.

{ Rereading of the Applications were dispensed with as the members of }
{ the Board of Equalization and County Counsel have copies of }
{ Applications to be considered. }

BOARD OF EQUALIZATION-1964

- 1 PETITION FOR REHEARING ON APPLICATION FOR REDUCTION IN ASSESSMENT NO. 61, FILED WITH THE CLERK BY RUSSELL MILLSAP, AGENT FOR VERNON JEROME MATHWIG, WAS ACCEPTED, AND THE REHEARING IS SCHEDULED FOR JULY 22, 1964, AT APPROXIMATELY 2:00 P. M. OR IMMEDIATELY FOLLOWING COMPLETION OF REHEARING ON MORRIS CARDEN APPLICATION NO. 50.

Upon motion of Supervisor Combs, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: McDermott, Combs, Stephens, Duncan, Coner.
Noes: None.
Absent: None.

BOARD OF EQUALIZATION-1964

- 2 BOARD OF EQUALIZATION AUTHORIZED A CHANGE ON APPLICATION FOR REDUCTION IN ASSESSMENT NO. 50, FILED WITH THE CLERK BY MORRIS CARDEN, BY REDUCING THE ASSESSED VALUATION OF LAND FROM \$86,500.00 TO \$73,900.00 AS THE NEW ASSESSED VALUATION, AFTER CONSIDERING THE MATTER AT A REHEARING ON JULY 22, 1964, AT 1:30 P. M., AS PETITIONED BY THE APPLICANT.

Upon motion of Supervisor Duncan, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Duncan, Conner.
Noes: McDermott, Combs.
Absent: None.

{ The Board of Equalization recessed at 2:10 P. M. and reconvened }
{ at 2:15 P. M. All members of the Board were present. Chairman }
{ Conner presided at the meeting. }

JULY 22, 1964
JULY 27, 1964.

Entry
No.

BOARD OF EQUALIZATION-1964

- 3 MOTION MADE BY SUPERVISOR McDERMOTT TO CHANGE APPRAISED VALUATION FROM \$3,400.00 TO \$2,800.00 PER ACRE, ON APPLICATION FOR REDUCTION IN ASSESSMENT NO. 61, FILED BY RUSSELL MILLSAP, AGENT FOR VERNON JEROME MATHWIG, DIED FOR A LACK OF A SECOND.

BOARD OF EQUALIZATION-1964

- 4 BOARD OF EQUALIZATION AUTHORIZED A CHANGE ON APPLICATION FOR REDUCTION IN ASSESSMENT NO. 61, FILED WITH THE CLERK BY RUSSELL MILLSAP, AGENT FOR VERNON JEROME MATHWIG, BY REDUCING THE ASSESSED VALUATION OF LAND FROM \$8,100.00 TO \$7,146.00 AS THE NEW ASSESSED VALUATION, AFTER CONSIDERING THE MATTER AT A REHEARING ON JULY 22, 1964, AT 2:15 P. M., AS PETITIONED BY THE APPLICANT.

Upon motion of Supervisor Duncan, seconded by Supervisor McDermott, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: McDermott, Duncan, Conner.
Noes: Combs, Stephens.
Absent: None.

BOARD OF EQUALIZATION-1964

- 5 CHAIRMAN RECESSED THE BOARD OF EQUALIZATION MEETING AT 2:35 P. M. ON THE 22nd DAY OF JULY, 1964, UNTIL JULY 27, 1964, AT 2:00 P. M. IN THE BOARD OF SUPERVISORS CHAMBERS IN THE YOLO COUNTY COURTHOUSE, WOODLAND, CALIFORNIA.

X W. W. Conner
CHAIRMAN OF THE BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION, COUNTY OF YOLO,
STATE OF CALIFORNIA.

LAURENCE P. HENIGAN, COUNTY CLERK,
Clerk of Board of Supervisors and
Clerk of Board Equalization.

By P. Phil E. Lucas
Deputy

July 27, 1964

The Clerk of the Board of Supervisors and Clerk of the Board of Equalization, at 2:15 P.M., called to order the Board of Equalization session scheduled for July 27, 1964, at 2:00 P.M. There being no members of the Board of Equalization present, and Mr. Kenneth Haussler not being present for consideration of his request for rehearing his application for reduction in assessments, the Clerk of the Board of Equalization then assumed that the Board of Equalization hearings were completed for 1964, and so adjourned the Board of Equalization meeting at 2:20 P.M. on the 27th day of July, 1964.

X W. W. Conner
CHAIRMAN OF THE BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION, COUNTY OF YOLO,
STATE OF CALIFORNIA.

LAURENCE P. HENIGAN, COUNTY CLERK,
Clerk of the Board of Supervisors and
Clerk of the Board of Equalization

By P. Phil E. Lucas
Deputy

CLERK'S NOTE:

BOARD OF EQUALIZATION MINUTES FOR JULY 6, 14, 15, 17, 20, 21, 22, 1964, PREPARED BY THE CLERK WERE APPROVED BY THE BOARD OF SUPERVISORS, WHO ALSO SAT AS A BOARD OF EQUALIZATION ON SAID DAYS, AND ALSO INSTRUCTED THE CLERK TO MAKE THE FIVE CHANGES ON THE LOCAL ASSESSMENT ROLL AS ALLOWED AND ORDERED BY THE BOARD OF EQUALIZATION. For this approval see BOARD OF SUPERVISORS MINUTE ORDER NO. 64-569, July 27, 1964.

March 22, 1965

HEARING ON ASSESSMENT BOOK FOR YOLO-ZAMORA WATER DISTRICT.

Public Hearing on the Yolo-Zamora Water District Assessment Book was opened at 10:30 A.M., on the 22nd day of March, 1965, in the Board of Supervisors' Room in the Yolo County Courthouse, Woodland, California, pursuant to Board of Supervisors Minute Order No. 65-154. All members of the Board were present. Chairman Conner presided at the meeting.

Mr. Millsap reviewed the legal procedures which had been followed to call the hearing set for this day

Mr. Foster submitted the following report:

YOLO-ZAMORA WATER DISTRICT
P.O. Box 387
Woodland, California

Assessed valuation of Yolo-Zamora Water District for 1965

Rural property in the District	\$2,766,635.00
Town property-Yolo and Zamora	22,960.00
	<u>\$2,789,595.00</u>

Exempt property in the District

Cacheville Cemetery	
Marys Cemetery	
Yolo County Housing Authority	570.00
Yolo Methodist Church	120.00
Yolo Methodist Parsonage	240.00
Yolo Catholic Church	240.00
Zamora Catholic Church	250.00
Property of unknown owner	100.00
Parcel #19-385-2 Zamora Fire Protection Dist.	70.00
Parcel #20-566-6 Yolo County Fire Protection Dist.	3,360.00
Parcel #19-272-2 40 acres	910.00
Parcel #19-272-3 120 acres	2,460.00
	<u>\$ 5,320.00</u>

Acreage in the District	21,237.95 A.
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All Taxes in previous years have been collected.

There are no outstanding bonds and no unpaid bills.

/s/ L.S. Foster.

CERTIFICATION OF GROSS ASSESSED VALUE OF ALL LAND IN SAID DISTRICT READ.

I. L.S. Foster, Assessor for the Yolo-Zamora Water District, hereby certify the gross assessed value of all the land in said Yolo-Zamora Water District amount to \$2,789,595.00 .

NO PROTESTS AT YOLO-ZAMORA WATER DISTRICT ASSESSMENT BOOK HEARING.

There being no written or oral protests presented to the Board of Equalization, the Board of Equalization examined the Assessment Book and verbally accepted the above mentioned report of Mr. Foster, and requested it be filed with the Clerk, as soon as possible.

WATER DISTRICTS-
YOLO-ZAMORA -Assessment
Book Hearings-1965
See:
RESOLUTION BOOK NO. 1

RESOLUTION NO. 65-41, FIXING AN AD VALOREM TAX RATE OF 13 CENTS PER \$100.00 IN VALUE OF LAND ASSESSED IN THE YOLO-ZAMORA WATER DISTRICT, WAS PASSED AND ADOPTED, AND THE CHAIRMAN OF THE BOARD OF SUPERVISORS WAS AUTHORIZED TO SIGN SAID RESOLUTION.

Upon motion of Supervisor McDermott, seconded by Supervisor Stephens and duly carried, the above Resolution was passed and adopted by the following vote:

Ayes: McDermott, Combs, Stephens, Conner, Duncan. Noes: None. Absent: None.

RESOLUTION NO. 65-41

WHEREAS, the Board of Supervisors of the County of Yolo met as a Board of Equalization this 22nd day of March, 1965, for the purpose of hearing all objections presented to it regarding the correctness of any assessment concerning the Yolo-Zamora Water District; and

WHEREAS, the Board of Supervisors this date heard all objections presented and all testimony relevant to said objections; and

WHEREAS, Section 36605 through 36607 of the Water Code of the State of California have been fully complied with.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that the Board of Supervisors acting as a Board of Equalization fix an ad valorem rate of assessment upon each \$100.00 in value of the land assessed in the Yolo-Zamora Water District in the amount of thirteen cents. This ad valorem assessment rate being a rate sufficient to raise the amount specified in the annual estimate of the sum required to discharge all of its objections.

PASSED AND ADOPTED by the Board of Supervisors of Yolo County this 22nd day of March, 1965, by the following vote:

AYES: McDermott, Combs, Stephens, Conner, Duncan.
NOES: None.
ABSENT: None.

WM. E. DUNCAN
CHAIRMAN OF THE BOARD OF SUPERVISORS
COUNTY OF YOLO, STATE OF CALIFORNIA

ATTEST:
LAURENCE P. HENIGAN, CLERK
BY PETE E. LUCAS, DEPUTY
(SEAL)

There being no further business to be considered on said hearing, the Board of Supervisors sitting as a Board of Equalization closed said hearing at about 10:50 A.M. to attend to matters pertaining the Board of Supervisors.

W. E. Duncan
CHAIRMAN OF THE BOARD OF SUPERVISORS
AND BOARD OF EQUALIZATION, COUNTY OF
YOLO, STATE OF CALIFORNIA.

LAURENCE P. HENIGAN, COUNTY CLERK,
CLERK OF THE BOARD OF SUPERVISORS AND
CLERK OF THE BOARD OF EQUALIZATION.

By *Pete E. Lucas*
Deputy

July 6, 1965

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 6th day of July, 1965, at 10:01 A.M. in its meeting room in the Yolo County Courthouse, Woodland, California, pursuant to State Law and Resolution No. 63-34. All members of the Board were present on roll call. Chairman Duncan presided at the meeting. County Executive Meier was also present.

File:
BOARD OF EQUALIZATION-1965

ACCEPTANCE OF LOCAL ROLL FROM COUNTY ASSESSOR; PROCEDURE TO BE FOLLOWED FOR BOARD OF EQUALIZATION HEARINGS SHALL BE THOSE AS ARE SET OUT IN RESOLUTION NO. 63-34.

The County Assessor Marion F. Baker having completed the Local Roll for 1965-66, and having delivered said Local Roll to the Clerk of the Board of Supervisors pursuant to State Law and Resolution No. 63-34:

Supervisor Combs moved that the Local Roll be accepted by the Board of Supervisors sitting as a Board of Equalization as delivered to the Clerk, and that the procedures to be followed for the Board of Equalization Hearings shall be those as set out in Resolution No. 63-34.

Supervisor Stephens seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, Combs, Stephens, Conner, Duncan.
Noes: None.
Absent: None.

{ Board of Equalization recessed at 10:11 A.M. and reconvened at 10:20 A.M. }
{ All members of the Board of Equalization were present. Chairman Duncan }
{ presided at the meeting. }

File:
BOARD OF EQUALIZATION-1965

DATES AND TIMES SET FOR BOARD OF EQUALIZATION HEARINGS; BOARD REQUESTS ONE WEEK EXTENSION OF TIME FOR BOARD OF EQUALIZATION HEARINGS.

Supervisor Stephens moved that the Board of Equalization of Yolo County request one week extension of time from State Board of Equalization in order to consider Yolo County Board of Equalization matters, and set July 20 and 21, 1965, from 10:00 A.M. to 12:00 Noon and 2:00 P.M. to 4:00 P.M. on each day as the dates and times to hold Public Hearings as a Board of Equalization to equalize the Local Roll.

Entry No. Supervisor Conner seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: McDermott, Combs, Stephens, Conner, Duncan.
Noes: None.
Absent: None.

There being no further business to come before the Board, the Chairman adjourned the Board of Equalization at 10:25 A.M. on the 6th day of July, 1965, until July 20, 1965, at 10:00 A.M.

X *W E Duncan*
CHAIRMAN OF THE BOARD OF SUPERVISORS
AND BOARD OF EQUALIZATION, COUNTY OF
YOLO, STATE OF CALIFORNIA

LAURENCE P. HENIGAN, COUNTY CLERK
CLERK OF THE BOARD OF SUPERVISORS AND
CLERK OF THE BOARD OF EQUALIZATION

BY *Steve E. Lucas*
Deputy

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July 20, 1965

The Yolo County Board of Supervisors sitting as a Board of Equalization met in regular session at 10:07 A.M. in the Board of Supervisors' Chambers in the Yolo County Courthouse, Woodland, California, pursuant to State Law and Minute Order of July 6, 1965. All members of the Board were present on roll call except Supervisor McDermott was absent. Chairman Duncan presided at the meeting. County Counsel and County Assessor were also present.

The Chairman of the Board of Equalization stated that reading of the applications for reduction would be dispensed with as the Clerk had furnished every one concerned with a copy of the applications.

At the request of the Board of Equalization, Court Reporter Patrick Enck, of Western Reporters, 3333 Watt Avenue, Sacramento, California, recorded the proceedings of the Board of Equalization for this 20th day of July, 1965.

File:
BOARD OF EQUALIZATION-1965

- 1 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 1, FILED WITH THE CLERK BY BANK OF AMERICA NATIONAL TRUST & SAVINGS ASSOCIATION WAS DENIED, AFTER THE MATTER WAS FULLY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 20, 1965.

Upon motion of Supervisor Stephens, seconded by Supervisor Conner, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Combs, Stephens, Conner, Duncan.
Noes: None.
Absent: McDermott.

(Supervisor McDermott arrived at 10:10 A.M.)

File:
BOARD OF EQUALIZATION-1965

- 2 PUBLIC HEARING ON APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 2, FILED WITH THE CLERK BY JAMES R. BANCROFT, CO-EXECUTOR OF THE ESTATE OF HARVEY L. SORENSEN, WAS CONTINUED UNTIL 2:00 P.M., JULY 20, 1965, SO THAT THE APPLICANT WOULD HAVE TIME TO STUDY EACH OF THE 13 PARCELS INVOLVED WITH THE ASSESSOR, AND FOR THE ASSESSOR TO REPORT THE FINDINGS OF THE STUDY TO THE BOARD OF EQUALIZATION.

Upon motion of Supervisor Conner, seconded by Supervisor Combs, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: McDermott, Combs, Stephens, Conner, Duncan.
Noes: None.
Absent: None.

{ The Board of Equalization recessed at 11:20 A.M., and reconvened at }
{ 2:00 P.M. All members of the Board were present. Chairman Duncan }
{ presided at the meeting. }

JULY 20, 1965

Entry
No.File:
BOARD OF EQUALIZATION-
Hearings-1965

- 3 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 2, FILED WITH THE CLERK BY JAMES R. BANCROFT, CO-EXECUTOR OF THE ESTATE OF HARVEY L. SORENSEN, WAS DENIED, AFTER THE MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 20, 1965. DUNCAN C. McCORMICK, JR., AND JAMES G. HAGADORN, UNDER OATH, ANSWERED QUESTIONS PERTAINING TO SAID APPLICATION.

Upon motion of Supervisor Combs, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: McDermott, Combs, Stephens, Conner, Duncan.
Noes: None.
Absent: None.

ADJOURNMENT

There being no further business to come before the Board, the Chairman of the Board of Equalization adjourned the meeting at 2:35 P.M. on the 20th day of July, 1965, until July 21, 1965, at 10:00 A.M.

X *W. E. Duncan*
CHAIRMAN OF THE BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION, COUNTY OF YOLO
STATE OF CALIFORNIA

LAURENCE P. HENIGAN, COUNTY CLERK,
Clerk of the Board of Supervisors and
Clerk of the Board of Equalization

By *Pete E. Lucas*
Deputy Clerk

Typed by tc

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July 21, 1965

The Yolo County Board of Supervisors sitting as a Board of Equalization met in regular session at 10:04 A.M. in the Board of Supervisors' Chambers in the Yolo County Courthouse, Woodland, California, pursuant to State Law and Minute Order of July 6, 1965. All members of the Board were present on roll call. Chairman Duncan presided at the meeting. County Counsel and County Assessor were also present.

The Chairman of the Board of Equalization stated that reading of the application for reduction would be dispensed with as the Clerk had furnished every one concerned with a copy of the application.

At the request of the Board of Equalization, Court Reporter Patrick Enck, of Western Reporters, 3333 Watt Avenue, Sacramento, California, recorded the proceedings of the Board of Equalization for this 21st day of July, 1965.

File:
BOARD OF EQUALIZATION-
Hearings-1965

- 1 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION NO. 3, AS FILED WITH THE CLERK BY MORRIS CARDEN, WAS ACCEPTED WITH INSTRUCTIONS THAT THE ASSESSED VALUATION OF LAND BE REDUCED FROM \$73,050.00 TO \$56,362.00, AFTER SAID MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 21, 1965. THE APPLICATION WAS PRESENTED BY E. L. MEANS, ATTORNEY FOR MR. CARDEN.

Upon motion of Supervisor Conner, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: McDermott, Combs, Stephens, Conner, Duncan.
Noes: None.
Absent: None.

ADJOURNMENT

There being no further business to come before the Board, the Chairman of the Board of Equalization adjourned the meeting at 10:35 A.M. on July 21, 1965, until July 26, 1965, at 10:00 A.M.

X *W. E. Duncan*
CHAIRMAN OF THE BOARD OF SUPERVISORS
AND BOARD OF EQUALIZATION, COUNTY OF YOLO,
STATE OF CALIFORNIA

LAURENCE P. HENIGAN, COUNTY CLERK
Clerk of the Board of Supervisors and
Clerk of the Board of Equalization

By *Pete E. Lucas*
Deputy Clerk

July 26, 1965

The Yolo County Board of Supervisors sitting as a Board of Equalization met in regular session at 10:01 A.M. in the Board of Supervisors' Chambers in the Yolo County Courthouse, Woodland, California, pursuant to State Law and Minute Order of July 21, 1965. All members of the Board of Equalization were present on roll call. Chairman Duncan presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings-1965

BOARD OF EQUALIZATION HEARINGS ON APPLICATIONS FOR REDUCTION IN ASSESSMENT FOR 1965, WERE CLOSED AT 10:04 A.M. ON JULY 26, 1965, AS ALL APPLICATIONS FILED WITH THE CLERK HAVE BEEN ATTENDED TO. THE CLERK WAS INSTRUCTED TO MAKE THE NECESSARY CHANGE ON THE ROLL FOR MORRIS CARDEN AS GRANTED BY MINUTE ORDER OF JULY 21, 1965.

Upon motion of Supervisor Stephens, seconded by Supervisor Combs, and duly carried, the above Minute Order was so ordered by the following vote:

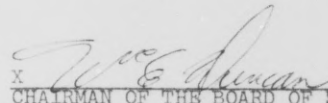
Ayes: McDermott, Combs, Stephens, Conner, Duncan.

Noes: None.

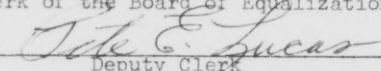
Absent: None.

ADJOURNMENT

There being no further business to come before the Board of Equalization, the Chairman adjourned the meeting at 10:05 A.M. on the 26th day of July, 1965.

X 
CHAIRMAN OF THE BOARD OF SUPERVISORS
AND BOARD OF EQUALIZATION, COUNTY OF YOLO,
STATE OF CALIFORNIA

LAURENCE P. HENIGAN, COUNTY CLERK
Clerk of the Board of Supervisors and
Clerk of the Board of Equalization

By 
Deputy Clerk

Typed by tc

April 4, 1966

HEARING ON ASSESSMENT BOOK FOR YOLO-ZAMORA WATER DISTRICT.

Public Hearing on the Yolo-Zamora Water District Assessment Book was opened at 9:30 A.M., on the 4th day of April, 1966, in the Board of Supervisors' Room in the Yolo County Courthouse, Woodland, California, pursuant to Board of Supervisors Minute Order No. 66-203. All members of the Board were present. Chairman McDermott presided at the meeting.

Mr. Millsap reviewed the legal procedures which had been followed to call the hearing set for this day.

Mr. Foster submitted the following report:

YOLO-ZAMORA WATER DISTRICT
P. O. BOX 387
WOODLAND, CALIFORNIA

Assessed valuation of Yolo-Zamora Water District for 1966

Rural property in District	\$2,766,145.00
Town property-Yolo & Zamora	22,960.00
	<u>\$2,789,105.00</u>

Exempt property in the District

Cacheville Cemetery

Marys Cemetery

Yolo County Housing Authority	570.00
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Yolo Methodist Church	120.00
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Yolo Methodist Parsonage	240.00
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Yolo Catholic Church	250.00
Zamora Catholic Church	100.00
Property of <u>unknown</u> owner	100.00
Parcel No. 19-385-2 Zamora Fire Protection District	70.00
Parcel No. 20-566-6 Yolo Fire Protection District	360.00
Parcel No. 19-272-2 40 acres	910.00
Parcel No. 19-272-3 120 acres	2460.00
Parcel No. 19-281-1 Stuhlmiller, 3.83 A. off	885.00
Parcel No. 19-281-29 Stuhlmiller, 9.86 A. off	295.00
Parcel No. 19-281-2 Garcia .33 A. off	30.00
Parcel No. 19-292-4 Meenen 3.75 A. off	80.00
Totals 16.77 A. off	\$5860.00
Total acreage in the District	21,221.18 A.
All taxes in previous years have been collected.	2/22/66
There are no outstanding bonds and no unpaid bills.	

/s/ L.S. FOSTER.

CERTIFICATION OF GROSS ASSESSED VALUE OF ALL LAND IN SAID DISTRICT READ.

I, L. S. FOSTER, as Assessor, Treasurer, and Tax Collector (consolidated) of the Yolo-Zamora Water District hereby certify that the within Assessment Book for the Yolo-Zamora Water District contains (a) the names of holders of title to the land, if known, and if unknown, the fact is set forth, (b) a description of all parcels of land sufficient to identify each such parcel, and (c) the cash value of each such parcel. And I further certify that all descriptions of land in this Assessment Book are taken from the records and maps of the Assessor of Yolo County, which said description of code area and parcel number has heretofore been accepted and approved by the Board of Supervisors of Yolo County.

Dated this 1st day of March, 1966.

L. S. Foster
Assessor, Treasurer, and Tax
Collector (consolidated)

NO PROTESTS AT YOLO-ZAMORA WATER DISTRICT ASSESSMENT BOOK HEARING.

There being no written or oral protests presented to the Board of Equalization, the Board of Equalization examined the Assessment Book and verbally accepted the above mentioned report of Mr. Foster, and requested it be filed with the Clerk, as soon as possible.

WATER DISTRICTS-YOLO-ZAMORA-
Assessment Book Hearings-1966
SEE:
RESOLUTION BOOK NO. 2

RESOLUTION NO. 66-38, FIXING AN AD VALOREM TAX RATE OF 13 CENTS PER \$100.00 IN VALUE OF LAND ASSESSED IN THE YOLO-ZAMORA WATER DISTRICT, WAS PASSED AND ADOPTED, AND THE CHAIRMAN OF THE BOARD OF SUPERVISORS WAS AUTHORIZED TO SIGN SAID RESOLUTION.

Upon motion of Supervisor Duncan, seconded by Supervisor Stephens, and duly carried, the above Resolution was passed and adopted by the following vote:

Ayes: Duncan, Vaughan, Stephens, Conner, McDermott. Noes: None. Absent: None.

RESOLUTION NO. 66-38

WHEREAS, the Board of Supervisors of the County of Yolo met as a Board of Equalization this 4th day of April, 1966, for the purpose of hearing all objections presented to it regarding the correctness of any assessment concerning the Yolo-Zamora Water District; and

WHEREAS, the Board of Supervisors this date heard all objections presented and all testimony relevant to said objections; and

WHEREAS, Section 36605 through 36607 of the Water Code of the State of California have been fully complied with.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that the Board of Supervisors acting as a Board of Equalization fix an ad valorem rate of assessment upon each \$100.00 in value of the land assessed in the Yolo-Zamora Water District in the amount of thirteen cents. This ad valorem assessment rate being a rate sufficient to raise the amount specified in the annual estimate of the sum required to discharge all of its objections.

PASSED AND ADOPTED by the Board of Supervisors of Yolo County this 4th day of April, 1966, by the following vote:

AYES: Duncan, Vaughan, Stephens, Conner, McDermott.
NOES: NONE.
ABSENT: NONE.

J. W. McDERMOTT
CHAIRMAN OF THE BOARD OF SUPERVISORS
COUNTY OF YOLO, STATE OF CALIFORNIA

ATTEST:

LAURENCE P. HENIGAN, CLERK

BY Pete E. Lucas DEPUTY
(SEAL)

to

There being no further business to be considered on said hearing, the Board of Supervisors sitting as a Board of Equalization closed said hearing at about 9:45 A.M. to attend to matters pertaining to the Board of Supervisors.

J. McDermott
CHAIRMAN OF THE BOARD OF SUPERVISORS
AND BOARD OF EQUALIZATION, COUNTY OF
YOLO, STATE OF CALIFORNIA.

LAURENCE P. HENIGAN, COUNTY CLERK
Clerk of the Board of Supervisors
and Clerk of the Board of Equalization.

BY Pete E. Lucas
Deputy

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June 27, 1966

HEARING ON ASSESSMENT BOOK FOR THE DUNNIGAN WATER DISTRICT.

Public Hearing on the Dunnigan Water District Assessment Book was opened at 9:50 A.M. on the 27th day of June, 1966, in the Board of Supervisors' Room in the Yolo County Court-house, Woodland, California, pursuant to Board of Supervisors Minute Order No. 66-477. All members of the Board were present, except Supervisor Vaughan, who is ill. Chairman McDermott presided at the meeting.

Mr. Millsap reviewed the legal procedures which had been followed to call the hearing set for this day.

Mr. Millsap presented the following report:

DUNNIGAN WATER DISTRICT
P. O. BOX 387
WOODLAND, CALIFORNIA

Furnished herewith is the annual estimate of the Dunnigan Water District for the year 1966.

A. Obligations that are unpaid and matured:

1. Laugenour and Meikle, Engineers	\$ 383.25	
2. Reimbursement to Clifford E. Johnson, Assessor, for supplies	<u>65.46</u>	\$ 448.71

B. Obligations that will mature during year:

1. Legal fees	1,200.00	\$1,200.00
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C. Estimate of obligations that will be incurred and mature during the next year:

1. Stationery and office supplies	175.00	
2. Treasurer's bond	10.00	
3. Postage	75.00	
4. Legal publications	<u>25.00</u>	\$ 285.00

TOTAL		\$1,933.71
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Carry-over to next fiscal year		None
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Amount to be raised by taxes		\$1,933.71
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No portion of this estimate will be required for the payment of any bonds or of interest on any bonds.

/s/ RUSSELL MILLSAP
ASSISTANT SECRETARY OF
DUNNIGAN WATER DISTRICT

CERTIFICATION OF GROSS ASSESSED VALUE OF ALL LAND IN SAID DISTRICT READ.

I, Clifford E. Johnson, as Assessor, Treasurer, and Tax Collector, (consolidated) of the Dunnigan Water District hereby certify that the within Assessment Book for the Dunnigan Water District contains (a) the names of holders of title to the land, if known, and if unknown, that fact is set forth, (b) a description of all parcels of land sufficient to identify each such parcel, and (c) the cash value of each such parcel. And I further certify that all descriptions of land in this Assessment Book are taken from the records and maps of the Assessor of Yolo County, which said description by code area and parcel No. have heretofore been accepted and approved by the Board of Supervisors of Yolo County.

Dated this 20th day of May, 1966.

/s/ CLIFFORD E. JOHNSON
Assessor, Treasurer and Tax
Collector (consolidated)

NO PROTESTS AT DUNNIGAN WATER DISTRICT ASSESSMENT BOOK HEARING.

There being no written or oral protests presented to the Board of Equalization, the Board of Equalization examined the Assessment Book and verbally accepted the above mentioned report of Mr. Johnson, and requested it be filed with the Clerk, as soon as possible.

WATER DISTRICTS-DUNNIGAN
ASSESSMENT BOOK HEARINGS-
1966.

SEE:
RESOLUTION BOOK NO. 2

RESOLUTION NO. 66-74, FIXING AN AD VALOREM RATE OF ASSESSMENT UPON EACH \$100.00 IN VALUE OF THE LAND ASSESSED IN THE DUNNIGAN WATER DISTRICT IN THE AMOUNT OF TWENTY (20) CENTS, WAS PASSED AND ADOPTED, AND THE CHAIRMAN OF THE BOARD OF SUPERVISORS WAS AUTHORIZED TO SIGN SAID RESOLUTION.

Upon motion of Supervisor Duncan, seconded by Supervisor Stephens, and duly carried, the above Resolution was passed and adopted by the following vote:

Ayes: Duncan, Stephens, Conner, McDermott. Noes: None. Absent: Vaughan.

RESOLUTION NO. 66-74

WHEREAS, the Board of Supervisors of the County of Yolo met as a Board of Equalization this 27th day of June, 1966, for the purpose of hearing all objections presented to it regarding the correctness of any assessment concerning the Dunnigan Water District; and

WHEREAS, the Board of Supervisors this date heard all objections presented and all testimony relevant to said objections; and

WHEREAS, § 36605 through § 36607 of the Water Code of the State of California have been fully complied with,

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that the Board of Supervisors acting as a Board of Equalization fix an ad valorem rate of assessment upon each \$100.00 in value of the land assessed in the Dunnigan Water District in the amount of twenty (20) cents. This ad valorem assessment rate being a rate sufficient to raise the amount specified in the annual estimate of the sum required to discharge all of its objections.

PASSED AND ADOPTED by the Board of Supervisors of Yolo County this 27th day of June, 1966, by the following vote:

Ayes: Duncan, Stephens, Conner, McDermott.
Noes: None.
Absent: Vaughan.

/s/ J. W. McDERMOTT
CHAIRMAN OF THE BOARD OF SUPERVISORS
COUNTY OF YOLO, STATE OF CALIFORNIA

ATTEST:

LAURENCE P. HENIGAN, CLERK

BY /s/ Trinidad Corbett DEPUTY
(SEAL)

There being no further business to be considered on said hearing, the Board of Supervisors sitting as a Board of Equalization closed said hearing at 10:00 A.M. to attend to matters pertaining to the Board of Supervisors.

J. W. McDermott
CHAIRMAN OF THE BOARD OF SUPERVISORS
COUNTY OF YOLO, STATE OF CALIFORNIA

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Clerk of the Board
of Equalization.

BY *Trinidad Corbett*, Deputy

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JULY 5, 1966

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 5th day of July, 1966, at 9:45 A.M., in the Board of Supervisors' Chambers in the Yolo County Courthouse, Woodland, California, pursuant to State Law and Resolution No. 63-34. All members of the Board were present on roll call. Chairman McDermott presided at the meeting. County Executive Meier was present.

File:
BOARD OF EQUALIZATION-1966.

- 1 BOARD OF SUPERVISORS SITTING AS A BOARD OF EQUALIZATION ACCEPTED THE LOCAL ROLL FROM COUNTY ASSESSOR. PROCEDURE TO BE FOLLOWED FOR BOARD OF EQUALIZATION HEARINGS SHALL BE THOSE ESTABLISHED IN RESOLUTION NO. 63-34.

The County Assessor Marion F. Baker having completed the Local Roll for 1966-67, and having delivered said Local Roll to the Clerk of the Board of Supervisors pursuant to State Law and Resolution No. 63-34, the Board of Equalization unanimously accepted the Local Roll as delivered to the Clerk.

Procedure to be followed for the 1966-67 Board of Equalization Hearings shall be those established in Resolution No. 63-34.

BOARD OF EQUALIZATION RECESSED AT 9:50 A.M. AND RECONVENED AT 11:31 A.M. All members of the Board were present. Chairman McDermott presided at the meeting.

File:
BOARD OF EQUALIZATION-1966.

- 2 BOARD OF EQUALIZATION SETS DATES AND TIMES FOR BOARD OF EQUALIZATION HEARINGS FOR 1966 AND BOARD INSTRUCTS COUNTY EXECUTIVE TO REQUEST AN EXTENSION OF TIME FOR BOARD OF EQUALIZATION HEARINGS, FROM JULY 18, 1966 THROUGH JULY 22, 1966.

Supervisor Stephens moved that the Board of Equalization of Yolo County instruct the County Executive to request an inextension of time from the State Board of Equalization from July 18, 1966 through July 22, 1966, to consider Yolo County Board of Equalization matters, and sets July 18, 1966 through July 22, 1966, beginning at 2:00 P.M. to 4:00 P.M. on July 18, 1966, and continuing from 10:00 A.M. to 12:00 P.M. and from 2:00 P.M. to 4:00 P.M. each day thereafter through July 22, 1966, as is necessary, to hold a Public Hearing as a Board of Equalization to equalize the Local Roll.

Supervisor Duncan seconded the motion and on roll call the motion was declared carried and so ordered.

Ayes: Duncan, Vaughan, Stephens, Conner, McDermott.
Noes: None.
Absent: None.

There being no further business to come before the Board, the Chairman adjourned the Board of Equalization at 11:35 A.M. on the 5th day of July, 1966, until July 18, 1966, at 2:00 P.M.

x J. McDermott
CHAIRMAN OF THE BOARD OF SUPERVISORS
AND BOARD OF EQUALIZATION, COUNTY OF
YOLO, STATE OF CALIFORNIA.

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization.

BY *Ed E. Lucas*
Deputy

July 18, 1966

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 18th day of July, 1966, at 2:00 P.M., in the Board of Supervisors' Chambers, in the Yolo County Courthouse, Woodland, California, pursuant to requirements of state law and minutes of July 5, 1966. All members of the Board of Equalization were present on roll call. Chairman McDermott presided at the meeting. County Counsel's and Assessor's Offices were represented.

Supervisor McDermott disqualified himself as he has shares and interests in the Rice Growers Association of California. Chairman McDermott selected Supervisor Duncan to act as Chairman of the Board in his absence due to his disqualification.

Application No. 1 was not read as the Deputy County Counsel informed the Board of Equalization that they are concerned with the correct assessment of taxable property and should decide if the Board of Equalization has jurisdiction to consider this application. The Board of Equalization does not have the right to cancel or reduce to nothing an assessment which the Rice Growers Association request and claim to be not taxable under the Federal Constitution.

File:
BOARD OF EQUALIZATION-
Hearings- 1966.

APPLICATION NO. 1, FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED WITH THE CLERK BY THE RICE GROWERS ASSOCIATION OF CALIFORNIA, WAS PRESENTED TO THE BOARD. THE BOARD DECLARED THAT SAID APPLICATION WAS NOT UNDER THEIR JURISDICTION TO CONSIDER, AS RECOMMENDED BY THE DEPUTY COUNTY COUNSEL AND IN ACCORDANCE WITH SECTION B OF THE SCHEDULE ATTACHED TO THE APPLICATION, WHICH STATED THAT THE APPLICANT CONTENTS THAT THE PROPERTY IS NOT SUBJECT TO TAX BEING SHIPMENTS IN AND FOR EXPORT AND IMMUNE FROM STATE TAXATION BY THE UNITED STATES CONSTITUTION, ARTICLE 1, SECTION 10. SAID MATTER WAS PRESENTED AT A PUBLIC HEARING HELD JULY 18, 1966, AT 2:00 P.M., AT WHICH STEPHENS J. SCHWARTS, AGENT FOR RICE

JULY 18, 1966

GROWERS ASSOCIATION, UNDER OATH, ANSWERED QUESTIONS PERTINENT TO SAID APPLICATION.

Upon motion of Supervisor Conner, seconded by Supervisor Vaughan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Vaughan, Stephens, Conner, Duncan. Noes: None. Absent: None. Abstaining: McDermott

File:
BOARD OF EQUALIZATION-Hear-
ings-1966.

- 2 APPLICATION NOS. 3 AND 4, FILED BY MORRIS GARDEN, SCHEDULED FOR JULY 18, 1966, AT 3:00 P.M., WAS CONTINUED TO JULY 21, 1966, AT 3:00 P.M. APPLICATION NO. 2, FILED BY FRED N. LAUER, SCHEDULED FOR JULY 18, 1966, AT 2:30 P.M. WAS CONTINUED TO JULY 22, 1966, AT 10:00 A.M., AS REQUESTED BY SAID APPLICANTS.

Upon motion of Supervisor Vaughan, seconded by Supervisor Conner, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Vaughan, Stephens, Conner, Duncan. Noes: None. Absent: None. Abstaining: McDermott.

There being no further business to come before the Board, the Board of Equalization recessed at 2:35 P.M. until 10:00 A.M. on July 19, 1966.

W. E. Duncan ACTING
CHAIRMAN OF BOARD OF SUPERVISORS AND
CHAIRMAN OF BOARD OF EQUALIZATION.

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Clerk of the Board
of Equalization.

BY *John E. Lucas*
Deputy

TYPED BY *888*
PROOF READ BY *610*

JULY 19, 1966

The Yolo County Board of Supervisors sitting as a Board of Equalization reconvened at 10:00 A.M. on July 19, 1966, in the Board of Supervisors' Chambers, in the Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present on roll call. Chairman McDermott presided at the meeting. County Counsel and County Assessor's Offices were represented, and his various Deputies were present.

The Chairman dispensed with the reading of Applications No. 5, No. 6 and No. 7, as the members of the Board of Equalization all had copies, and others concerned were in agreement.

Alan Flory of the Assessor's Office and Elliot Pearl representing the Applicant, took the oath that the information they were about to give regarding the above applications was true and correct to the best of their ability.

File:
BOARD OF EQUALIZATION-
Hearings-1966.

- 1 APPLICATIONS NO. 5, NO. 6 AND NO. 7, FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED WITH THE CLERK BY JOHN PEARL, WERE DENIED AFTER THE MATTERS WERE DULY CONSIDERED AT A PUBLIC HEARING HELD ON JULY 19, 1966, AT 10:00 A.M., ELLIOT D. PEARL, AGENT FOR APPLICANT, UNDER OATH, PRESENTED THE MATTERS AND ANSWERED QUESTIONS PERTAINING TO SAID APPLICATIONS.

Upon motion of Supervisor Duncan, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Vaughan, Stephens, Conner. Noes: McDermott. Absent: None.

(The Board of Equalization acknowledged the Clerk's report that Application)
{No. 8, filed by William Streng, Agent for Cal Penn Builders, Inc., Ich Inc.}
{G. Wm. Streng, Joanne M. Streng, Jim P. Streng and Mary J. Streng, has been}
{rescheduled for July 21, 1966, at 3:30 P.M.}

There being no further business to attend to, the Board of Equalization recessed at 11:25 A.M. on July 19, 1966, until 10:00 A.M. on July 20, 1966.

W. McDermott
CHAIRMAN OF THE BOARD OF SUPERVISORS AND THE
CHAIRMAN OF THE BOARD OF EQUALIZATION.

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization.

BY *John E. Lucas*
Deputy

July 20, 1966

The Yolo County Board of Supervisors sitting as a Board of Equalization reconvened at 10:00 A. M. on July 20, 1966, in the Board of Supervisors' Chambers in the Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present on roll call. Chairman McDermott presided at the meeting. County Counsel and County Assessor's Offices were present.

{ Chairman of the Board of Equalization dispensed with the reading of }
 { Applications No. 9 and No. 10 as each member of the Board has a }
 { copy of said applications. Other concerned the matter agreed to the }
 { dispensing. }

{ Mary Jane Vansell the applicant and Malcolm Nicolson of the Assessor's }
 { Office took the oath that the information they would give regarding }
 { said applications was true and correct to the best of their ability. }

File:
 BOARD OF EQUALIZATION-
 Hearings- 1966

- 1 APPLICATION NO. 9, FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED WITH THE CLERK BY MARY JANE VANSELL, WAS DENIED, BUT APPLICATION NO. 10, FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED WITH THE CLERK BY MARY JANE VANSELL, WAS REDUCED FROM \$3250.00 TO \$860.00 ASSESSED VALUATION, ON PARCEL 31-490-07, CODE AREA 61-001, IN ORDER THAT ALL OF MRS. VANSELL'S PROPERTY IN APPLICATION NO. 9 AND NO. 10 BE ASSESSED THE SAME. SAID MATTERS WERE DULY CONSIDERED AT A PUBLIC HEARING AT 10:00 A. M. ON JULY 20, 1966. MARY JANE VANSELL, UNDER OATH, PRESENTED THE MATTERS AND ANSWERED QUESTIONS PERTAINING TO SAID APPLICATIONS.

Upon motion of Supervisor Conner, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Vaughan, Stephens, Conner. Noes: McDermott. Absent: None.

{ Chairman of the Board of Equalization dispensed with the reading of }
 { Applications No. 11 and No. 12 as each member of the Board had copies }
 { of said applications. All those concerned were in accord with the }
 { dispensing of the reading. }

{ Valery Michael Riman, the Agent and Applicant on Application No. 11 and }
 { No. 12, and Alan Flory of the Assessor's Office took the oath that the }
 { information they would give regarding said applications was true and }
 { correct to the best of their ability. }

File:
 BOARD OF EQUALIZATION-
 Hearings- 1966.

- 2 APPLICATION NO. 11, FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED WITH THE CLERK BY STELLA F. RIMAN, WAS DENIED. SAID MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING AT 10:30 A. M. ON JULY 20, 1966. VALERY MICHAEL RIMAN, AS AGENT FOR STELLA F. RIMAN, UNDER OATH, PRESENTED THE MATTER AND ANSWERED QUESTIONS PERTAINING TO SAID APPLICATION.

Upon motion of Supervisor Stephens, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Vaughan, Stephens, Conner. Noes: McDermott. Absent: None.

File:
 BOARD OF EQUALIZATION-
 Hearings- 1966.

- 3 APPLICATION NO. 12, FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED WITH THE CLERK BY VALERY MICHAEL & STELLA FRANCIS RIMAN, WAS DENIED. SAID MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING AT 10:30 A. M. ON JULY 20, 1966. VALERY MICHAEL RIMAN, UNDER OATH PRESENTED THE MATTER AND ANSWERED QUESTIONS PERTAINING TO SAID APPLICATION.

Upon motion of Supervisor Stephens, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Vaughan, Stephens, Conner. Noes: McDermott. Absent: None.

{ Board of Equalization recessed at 11:20 A. M. and reconvened at }
 { 11:30 A. M. All members of the Board of Equalization were present }
 { on roll call. Chairman McDermott presided at the meeting. John M. }
 { Shanard representative of Cargill of California was present. Dick }
 { Fong, Court Reporter requested by Assessor's office was present. }
 { County Counsel and Deputy County Counsel were present. County }
 { Assessor and his various Deputies were present. }

{ John M. Shanard, agent for Cargill of California, and Alan Flory of }
 { the County Assessor's Office took the oath that the information they }
 { would give regarding Application No. 14 was true and correct to the }
 { best of their ability. }

{ The Chairman of the Board of Equalization dispensed with the reading }
 { of the Applications No. 13 and No. 14 as each Board member had a }
 { copy of the Applications. All those concerned were in agreement with }
 { dispensing of the reading. }

JULY 20, 1966

File:
BOARD OF EQUALIZATION-
Hearings- 1966

4 APPLICATION NO. 14, FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED BY CARGILL OF CALIFORNIA, INC., WAS NOT CONSIDERED, AS THE CHAIRMAN OF THE BOARD OF EQUALIZATION ACCEPTED THE STIPULATION FROM THE DEPUTY COUNTY COUNSEL AND COUNSEL FOR CARGILL OF CALIFORNIA, INC., THAT APPLICATION NO. 14 NOT BE READ OR CONSIDERED AS IT IS NOT IN THE JURISDICTION OF THE BOARD OF EQUALIZATION TO ACT ON. THIS IS A MATTER CONCERNING THE TAXABILITY OF EXPORTS WHICH COME UNDER THE FEDERAL CONSTITUTION.

(After discussing application No. 13 at some length, the Board of Equalization)
(recessed at 12:10 P. M. and reconvened at 2:00 P. M. All members of the)
(Board of Equalization were present on roll call. Chairman McDermott presided)
(at the meeting. County Counsel and Deputy County Counsel were present. County)
(Assessor and his Deputies were present. Mr. John M. Shanard, representative)
(of Cargill of California, Inc., was present. Dick Fong Court Reporter was)
(present.)

File:
BOARD OF EQUALIZATION-
Hearings- 1966

5 APPLICATION NO. 13, FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED BY CARGILL OF CALIFORNIA, INC., WAS CONTINUED FROM JULY 20, 1966, TO JULY 22, 1966, AT 11:00 A. M., BY THE CHAIRMAN OF THE BOARD, TO ALLOW TIME FOR CARGILL OF CALIFORNIA, INC., TO SUPPLY THE BOARD OF EQUALIZATION WITH MORE CONVINCING EVIDENCE THAT SAID FIRM'S APPLICATION SHOULD BE APPROVED.

There being no further business to come before the Board, the Board of Equalization recessed at 3:30 P. M. on July 20, 1966, until 2:00 P. M. on July 21, 1966.

J.W. McDermott
CHAIRMAN OF BOARD OF SUPERVISORS AND
CHAIRMAN OF BOARD OF EQUALIZATION.

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization.

BY *Pete E. Lucas*
Deputy

TYPED BY
PROOF READ BY

July 21, 1966

The Yolo County Board of Supervisors, sitting as a Board of Equalization, reconvened at 2:00 P. M. on July 21, 1966, in the Board of Supervisors Chambers in the Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present on roll call. Chairman McDermott presided at the meeting. County Counsel and Deputy County Counsel were present. County Assessor and his Deputies were present.

(Court Reporter Beverly Toms was present for the Hunt Foods and)
(Industries, Inc., applications as requested by the County Assessor.)

(Chairman of the Board of Equalization dispensed with the reading of)
(Application No. 15, No. 16 and No. 17 as each member of the Board)
(had a copy of said applications. All others concerned the matter)
(were in agreement.)

File:
BOARD OF EQUALIZATION-
Hearings- 1966.

1 APPLICATION NO. 15, NO. 16 AND NO. 17, FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED BY THE HUNT FOODS AND INDUSTRIES, INC., WAS DISCUSSED AND CONTINUED LATER IN THE DAY, BY THE CHAIRMAN, TO ALLOW TIME FOR THE ASSESSOR TO CHECK DATA PROCESSING REPORTS OF THE HUNT FOODS AND INDUSTRIES, INC., WHICH ARE OFFERED IN SUPPORT OF THE APPLICATIONS. THE DOCUMENTS WERE NOT FILED WITH THE CLERK. SAID MATTER WAS PRESENTED TO THE BOARD BY OLIVER NORTHUP, ATTORNEY FOR THE FIRM.

(Board of Equalization recessed at 2:30 P. M. to allow the Assessor time to)
(check over the materials offered in support of Hunt's Applications No. 15,)
(No. 16 and No. 17, and to report to the Board their recommendation.)

(The Board of Equalization reconvened at 2:55 P. M. All members of the)
(Board of Equalization were present. Chairman McDermott presided at the)
(meeting. County Counsel and Deputy County Counsel were present. The)
(County Assessor and his deputies were present. Oliver Northup and Ted)
(Munson representing the Hunt Foods and Industries, Inc., were present.)
(Court Reporter Beverly Toms was present.)

File:
BOARD OF EQUALIZATION-
Hearings- 1966.

2 PUBLIC HEARING APPLICATION NO. 15, NO. 16 AND NO. 17, FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED BY HUNT FOODS AND INDUSTRIES, INC., WAS CONTINUED FROM JULY 21, 1966 TO JULY 26, 1966, AT 2:00 P. M., AND THE COUNTY EXECUTIVE WAS INSTRUCTED TO REQUEST, FROM THE STATE BOARD OF EQUALIZATION, AN EXTENSION OF TIME FROM JULY 22, 1966, THROUGH JULY 26, 1966, TO CONSIDER PENDING BOARD OF EQUALIZATION MATTERS IN YOLO COUNTY, ALL IN ACCORDANCE WITH THE VERBAL RECOMMENDATION MADE BY THE DEPUTY COUNTY COUNSEL.

Upon motion of Supervisor Vaughan, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Vaughan, Stephens, Conner, McDermott. Noes: None. Absent: None.

{ Chairman of the Board of Equalization dispensed with the reading of }
 { Applications No. 3 and No. 4 as all members had a copy of said }
 { applications. Those concerned were in agreement. }

{ Morris Carden, applicant and Alan Flory and Malcolm Nicolson of the }
 { County Assessor's Office took the oath that the information they }
 { would give regarding the above mentioned applications was true and }
 { correct to the best of their ability. }

File:
BOARD OF EQUALIZATION-
Hearings- 1966.

- 3 APPLICATION NO. 3, FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED WITH THE CLERK BY MORRIS CARDEN, WAS DENIED, SAID MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING AT 3:00 P. M. ON JULY 21, 1966. MORRIS CARDEN, UNDER OATH, AND E. L. MEANS, HIS ATTORNEY, PRESENTED THE MATTER AND ANSWERED QUESTIONS PERTAINING TO SAID APPLICATION.

Upon motion of Supervisor Conner, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Stephens, Conner. Noes: Vaughan, McDermott. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1966.

- 4 AMENDMENT TO APPLICATION NO. 4, FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, VERBALLY PRESENTED BY MORRIS CARDEN'S ATTORNEY, WAS UNANIMOUSLY ACCEPTED, AND THE CLERK WAS INSTRUCTED TO MAKE THE AMENDED CHANGES ON THE DOCUMENT TO READ THAT THE ASSESSED VALUATION OF LAND PROPOSED BY APPLICANT BE \$131,825.00 INSTEAD OF \$169,479.00 AND THE AMOUNT REQUESTED TO BE DECREASED, BE \$37,654.00 INSTEAD OF \$19,821.00. THE CHAIRMAN OF THE BOARD WAS AUTHORIZED TO INITIAL SAID AMENDMENT ON THE ORIGINAL DOCUMENT.

File:
BOARD OF EQUALIZATION-
Hearings- 1966.

- 5 MOTION TO VALUE LAND AT \$2,750.00 PER ACRE INSTEAD OF \$3,000.00 PER ACRE IN REGARD TO APPLICATION NO. 4, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED BY MORRIS CARDEN, WAS LOST ON ROLL CALL.

Upon motion of Supervisor Vaughan, seconded by Supervisor McDermott, the above Motion Lost by the following vote:

Ayes: Vaughan, McDermott. Noes: Duncan, Stephens, Conner. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1966.

- 6 AMENDED APPLICATION NO. 4, FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED WITH THE CLERK BY MORRIS CARDEN, WAS DENIED, SAID MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING AT 3:00 P. M. ON JULY 21, 1966. MORRIS CARDEN, UNDER OATH, AND E. L. MEANS, HIS ATTORNEY, PRESENTED THE MATTER AND ANSWERED QUESTIONS PERTAINING TO SAID APPLICATION.

Upon motion of Supervisor Conner, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Stephens, Conner. Noes: Vaughan, McDermott. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1966.

- 7 APPLICATION NO. 8, FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED WITH THE CLERK BY WILLIAM STRENG, AGENT FOR CAL PENN BUILDERS, INC., ICH INC., C. WILLIAM STRENG, JOANNE M. STRENG, JIM P. STRENG AND MARY J. STRENG, WAS WITHDRAWN BY THE APPLICANT, IN PERSON, AT ABOUT 3:30 P. M. ON JULY 21, 1966, THE TIME SET FOR HEARING THE MATTER.

File:
BOARD OF EQUALIZATION-
Hearings- 1966.

- 8 MOTION ON APPLICATION NO. 21, FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED WITH THE CLERK BY W. L. MEIKLE FOR ALFRED F. SMITH, TO BE DENIED AND THE CONDITION OF IMPROVEMENTS, NAMELY WATER WELLS, ON SAID PROPERTY BE CONSIDERED AT THE NEXT LIEN DATE, WAS WITHDRAWN BY SUPERVISOR DUNCAN.

File:
BOARD OF EQUALIZATION-
Hearings- 1966.

- 9 APPLICATION NO. 21, FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED WITH THE CLERK BY W. L. MEIKLE FOR ALFRED SMITH, WAS CONTINUED TO JULY 22, 1966, AT 2:00 P. M.

Upon motion of Supervisor Duncan, seconded by Supervisor Conner, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Vaughan, Stephens, Conner, McDermott. Noes: None. Absent: None.

JULY 21, 1966
JULY 22, 1966

File:
BOARD OF EQUALIZATION-
Hearings- 1966.

10 APPLICATION NO. 2, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED WITH THE CLERK BY FRED N. LAUER, PRESIDENT OF FENNELLY-LAUER CHEMICALS, INC., WAS WITHDRAWN IN ACCORDANCE WITH A TELEPHONE CALL RECEIVED BY LAURENCE P. HENIGAN, COUNTY CLERK AND MARION BAKER, COUNTY ASSESSOR, ON JULY 21, 1966, IN ACCORDANCE WITH A LETTER ON FILE WITH THE CLERK.

There being no further business to come before the Board, the Board of Equalization recessed at 4:20 P. M. on the 21st. day of July, 1966, until 10:30 A. M. on the 22nd. day of July, 1966.

X McDermott
CHAIRMAN OF THE BOARD OF SUPERVISORS
AND CHAIRMAN OF THE BOARD OF
EQUALIZATION.

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and the Board of Equalization

By Pete E. Lucas
Deputy

July 22, 1966

The Yolo County Board of Supervisors, sitting as a Board of Equalization, reconvened at 10:30 A. M. on July 22, 1966, in the Board of Supervisors Chambers in the Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present on roll call, except Supervisor McDermott. Supervisor Duncan acted as chairman in the absence of Chairman McDermott. Deputy County Counsel, County Assessor and his deputies were present.

File:
BOARD OF EQUALIZATION-
Hearings- 1966.

1 SUPERVISOR DUNCAN WAS SELECTED TO ACT AS CHAIRMAN OF THE BOARD OF EQUALIZATION IN ABSENCE OF SUPERVISOR McDERMOTT, EXCUSED TO ATTEND TO OTHER COUNTY BUSINESS.

Upon motion of Supervisor Conner, seconded by Supervisor Vaughan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Vaughan, Stephens, Conner. Noes: None. Absent: McDermott. Abstaining: Duncan.

{ The Chairman of the Board dispensed with the reading of Applications }
{ No. 18, No. 19 and No. 20, as each member of the Board had a copy of }
{ each application. Those concerned in the matter were in agreement. }

{ John M. Thorpe, representative of M. W. THORPE, JENNIE A. THORPE, et al; }
{ and Lou Landis and Alan Flory of the Assessor's Office; all took the }
{ oath that the information they would give was true and correct to the }
{ best of their ability, regarding said above Thorpe applications. }

File:
BOARD OF EQUALIZATION-
Hearings- 1966.

2 APPLICATIONS NO. 18, NO. 19 AND NO. 20, FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED WITH THE CLERK BY JOHN M. THORPE, REPRESENTING M. W. THORPE, JENNIE A. THORPE, ET AL., WERE DENIED. SAID MATTER WAS DULY CONSIDERED AT A PUBLIC HEARING HELD AT 10:30 A. M. ON JULY 22, 1966. JOHN M. THORPE, THE REPRESENTATIVE, AND UNDER OATH, PRESENTED THE MATTERS AND ANSWERED QUESTIONS PERTAINING TO SAID APPLICATIONS.

Upon motion of Supervisor Stephens, seconded by Supervisor Conner, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Conner, Duncan. Noes: None. Absent: McDermott. Abstaining: Vaughan.

{ The Board of Equalization recessed at 11:30 A. M. and reconvened at }
{ 2:00 P. M. All members of the Board of Equalization were present }
{ except Supervisor McDermott. Acting Chairman Duncan presided at the }
{ meeting. County Counsel, Deputy County Counsel, County Assessor and }
{ his deputies were present. }

File:
BOARD OF EQUALIZATION-
Hearings- 1966.

3 APPLICATION NO. 21, FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED WITH THE CLERK BY W. L. MEIKLE FOR ALFRED SMITH, HAS BEEN RESOLVED BETWEEN THE APPLICANT AND ASSESSOR AND NEED NOT BE CONSIDERED FURTHER BY THE BOARD OF EQUALIZATION. AN ADJUSTMENT ON IMPROVEMENTS WILL BE MADE BY A CORRECTION AND CANCELLATION TO GO BEFORE THE BOARD OF SUPERVISORS FOR ACTION IN THE NEAR FUTURE.

Upon motion of Supervisor Conner, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Vaughan, Stephens, Conner, Duncan. Noes: None. Absent: McDermott.

File:
BOARD OF EQUALIZATION-
Hearings- 1966.

4 THE BOARD OF EQUALIZATION WAS INFORMED BY THE DEPUTY COUNTY COUNSEL AND THE COUNTY EXECUTIVE THAT THE STATE BOARD OF EQUALIZATION HAS GRANTED YOLO COUNTY AN EXTENSION OF TIME THROUGH JULY 26, 1966, TO CONSIDER PENDING BOARD OF EQUALIZATION MATTERS. A TELEGRAM OR LETTER WILL BE SENT TO THE CLERK.

{ Reading of Application No. 13, for a reduction in assessment, filed by Cargill of California was dispensed with as this is a continuation of the hearing commenced on July 20, 1966. All members of the Board of Equalization were present except Supervisor McDermott. Acting Chairman Duncan presided at the meeting. County Counsel, Deputy Counsel, County Assessor and his deputies were present. John M. Shanard, representative of Cargill of California, was present. }

{ Court Reporter Beverly Toms covered the Application No. 13 of Cargill of California, as requested by the County Assessor. }

File:
BOARD OF EQUALIZATION-
Hearings- 1966.

5 BOARD OF EQUALIZATION ACCEPTED INTO EVIDENCE ASSESSOR'S EXHIBITS NO. 1, NO. 2 AND NO. 3, REGARDING APPLICATION NO. 13, FOR REDUCTION IN ASSESSMENT, FILED WITH THE CLERK BY CARGILL OF CALIFORNIA.

File:
BOARD OF EQUALIZATION-
Hearings- 1966.

6 APPLICATION NO. 13, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED WITH THE CLERK BY CARGILL OF CALIFORNIA, WAS DENIED AS FILED AND PRESENTED, BUT THE BOARD OF EQUALIZATION AUTHORIZED A REDUCTION ON POSSESSORY INTEREST BASED ON THE COMPUTATION OF USING 5½ PERCENT RATE OF INTEREST IN CALCULATING THE PRESENT WORTH DISCOUNT FACTOR, INSTEAD OF THE 7 PERCENT RATE OF INTEREST IN CALCULATING THE PRESENT WORTH DISCOUNT FACTOR USED BY THE ASSESSOR'S OFFICE. SAID MATTER WAS DULY CONSIDERED AT PUBLIC HEARINGS HELD AT 11:30 A. M. ON JULY 20, 1966, AND AT 11:00 A. M. ON JULY 22, 1966. JOHN M. SHANARD, UNDER OATH, PRESENTED THE MATTER AND ANSWERED QUESTIONS PERTAINING TO SAID APPLICATION.

Upon motion of Supervisor Conner, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Vaughan, Stephens, Conner, Duncan. Noes: None. Absent: McDermott.

There being no further business to come before the Board, the Board of Equalization recessed at 3:40 P. M. on the 22nd day of July, 1966, until 2:00 P. M. on July 26, 1966.

John M. Shanard
CHAIRMAN OF THE BOARD OF SUPERVISORS
AND CHAIRMAN OF THE BOARD OF EQUALIZATION

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization.

BY *John E. Lucas*
Deputy

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July 26, 1966

The Yolo County Board of Supervisors, sitting as a Board of Equalization, reconvened at 2:00 P.M. in regular session in the Board of Supervisors' Chambers, in the Yolo County Courthouse, Woodland, California, pursuant to minutes of July 22, 1966, and the extension granted to Yolo County Board of Equalization by the State Board of Equalization and filed with the Clerk on July 25, 1966. All members of the Board of Equalization were present. Chairman McDermott presided at the meeting. Court Reporter Beverly Toms was present as requested by the County Assessor.

{ The Board of Equalization was informed that Oliver Northup's Office telephoned and requested that the Board of Equalization continue the Public Hearing on Applications No. 15, 16 and 17 for about an hour to allow Mr. Northup to return to Woodland from Sacramento. }

{ The Chairman declared the Board of Equalization would continue the Public Hearing on the above mentioned applications until Mr. Northup arrived. }

{ The Board of Equalization recessed at 2:10 P.M. and reconvened at 3:00 P.M. All members of the Board were present. Chairman McDermott presided at the meeting. Oliver Northup, attorney for Hunt Foods and Industries, Inc., County Assessor and his deputies, County Counsel, Deputy County Counsel and Beverly Toms, Court Reporter, requested by the County Assessor, were all present. }

File:
BOARD OF EQUALIZATION-
Hearing-1966.

1 APPLICATION NO. 15, 16 AND 17, FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED WITH THE CLERK BY HUNT FOODS AND INDUSTRIES, INC., WERE DENIED AS PRESENTED AND FILED WITH THE CLERK, BUT THE BOARD OF EQUALIZATION ACCEPTED AND ADOPTED THE ASSESSOR'S HUNT FOODS INVENTORY REDUCTION FROM ESCAPED ASSESSMENT BILLING OF JUNE, 1966, AS PRESENTED AND FILED WITH THE CLERK, WHICH MADE THE FOLLOWING REDUCTIONS ON FOOD COMMODITIES INVENTORY:

- (1)-Assessment No. 5916, original escaped assessment billing for 1964, Assessed Value was reduced from \$1,492,060.00 to \$1,385,370.00.
- (2)-Assessment No. 5917, original escaped assessment billing for 1965, Assessed Value was reduced from \$1,716,240.00 to \$1,565,320.00.
- (3)-Assessment No. 5918, original escaped assessment billing for 1966, Assessed Value was reduced from \$966,330.00 to \$842,350.00.

THE ABOVE MENTIONED APPLICATIONS WERE CONSIDERED AT A CONTINUED PUBLIC HEARING HELD AT 3:00 P.M. ON JULY 26, 1966, IN THE PRESENCE OF OLIVER NORTHUP, ATTORNEY FOR THE HUNT FOODS AND INDUSTRIES, INC., WHO PRESENTED THE MATTER AND ANSWERED QUESTIONS PERTAINING TO SAID APPLICATIONS.

Upon motion of Supervisor Conner, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Vaughan, Stephens, Conner, McDermott. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1966.

2 BOARD OF EQUALIZATION HEARINGS FOR 1966 WERE CLOSED AND THE BOARD ADJOURNED THE MEETING AT 3:07 P.M. ON THE 26TH DAY OF JULY, 1966.

Upon motion of Supervisor Duncan, seconded by Supervisor Vaughan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Vaughan, Stephens, Conner, McDermott. Noes: None. Absent: None.

Oliver Northup
CHAIRMAN OF BOARD OF SUPERVISORS AND
CHAIRMAN OF BOARD OF EQUALIZATION

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of Supervisors
and Board of Equalization.

BY *John E. Lucas*
Deputy

APRIL 3, 1967

HEARING ON ASSESSMENT BOOK FOR YOLO-ZAMORA WATER DISTRICT.

Public Hearing on the Yolo-Zamora Water District Assessment Book was opened at 9:40 A.M., on the 3rd day of April, 1967, in the Board of Supervisors' Room in the Yolo County Courthouse, Woodland, California, pursuant to Board of Supervisors Minute Order No. 67-261. All members of the Board were present. Chairman Stephens presided at the meeting.

Mr. Luke Foster reviewed the legal procedures which had been followed to call the hearing set for this day.

Mr. Foster submitted the following report:

YOLO-ZAMORA WATER DISTRICT
P. O. BOX 387
WOODLAND, CALIFORNIA

Assessed valuation of Yolo-Zamora Water District for 1967

Rural property in District	\$3,513,275.00
Town property, Yolo & Zamora	26,330.00
Total	\$3,539,605.00

Assessed valuation for 1966

Rural property in District	\$2,766,145.00
Town property, Yolo & Zamora	22,960.00
Total	\$2,789,105.00

An increase in value over the last year of	\$750,500.00
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Total acreage in the District	21,221.18 A.
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CERTIFICATION OF GROSS ASSESSED VALUE OF ALL LAND IN SAID DISTRICT READ.

I, L.S. FOSTER, as Assessor, Treasurer, and Tax Collector (consolidated) of the Yolo-Zamora Water District hereby certify that the within Assessment Book for the Yolo-Zamora Water District contains (a) the names of holders of title to the land, if known, and if unknown, the fact is set forth, (b) a description of all parcels of land sufficient to identify each such parcel, and (c) the cash value of each such parcel. And I

further certify that all descriptions of land in this Assessment Book are taken from the records and maps of the Assessor of Yolo County, which said description by code area and parcel number has heretofore been accepted and approved by the Board of Supervisors of Yolo County.

Dated this 3rd day of March, 1967.

/s/ L.S. FOSTER
L.S. FOSTER, Assessor,
Treasurer, and Tax
Collector (consolidated)

NO PROTESTS AT YOLO-ZAMORA WATER DISTRICT ASSESSMENT BOOK HEARING.

There being no written or oral protests presented to the Board of Equalization, the Board of Equalization examined the Assessment Book and verbally accepted the above mentioned report of Mr. Foster, and requested it be filed with the Clerk, as soon as possible.

WATER DISTRICTS-YOLO-
ZAMORA-Assessment Book
Hearings-1967.

SEE:
RESOLUTION BOOK NO. 3

RESOLUTION NO. 67-34, FIXING AN AD VALOREM TAX RATE OF 13 CENTS PER \$100.00 IN VALUE OF LAND ASSESSED IN THE YOLO-ZAMORA WATER DISTRICT, WAS PASSED AND ADOPTED, AND THE CHAIRMAN OF THE BOARD OF SUPERVISORS WAS AUTHORIZED TO SIGN SAID RESOLUTION.

Upon motion of Supervisor Espigares, seconded by Supervisor Duncan, and duly carried, the above Resolution was passed and adopted by the following vote:

Ayes: Duncan, Edmonds, Espigares, Conner, Stephens. Noes: None. Absent: None.

RESOLUTION NO. 67-34

WHEREAS, the Board of Supervisors of the County of Yolo met as a Board of Equalization this 3rd day of April, 1967, for the purpose of hearing all objections presented to it regarding the correctness of any assessment concerning the Yolo-Zamora Water District; and WHEREAS, the Board of Supervisors this date heard all objections presented and all testimony relevant to said objections; and

WHEREAS, §§ 36605 through 36607 of the Water Code of the State of California have been fully complied with.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that the Board of Supervisors acting as a Board of Equalization fix an ad valorem rate of assessment upon each \$100.00 in value of the land assessed in the Yolo-Zamora Water District in the amount of thirteen cents. This ad valorem assessment rate being a rate sufficient to raise the amount specified in the annual estimate of the sum required to discharge all of its objections.

PASSED AND ADOPTED by the Board of Supervisors of the County of Yolo, State of California, this 3rd day of April, 1967, by the following vote:

AYES: Duncan, Edmonds, Espigares, Conner, Stephens.

NOES: None.

ABSENT: None.

J. DUDLEY STEPHENS
CHAIRMAN OF THE BOARD OF SUPERVISORS
COUNTY OF YOLO, STATE OF CALIFORNIA

ATTEST:
LAURENCE P. HENIGAN, CLERK

BY PETE E. LUCAS DEPUTY
(SEAL)

There being no further business to be considered on said hearing, the Board of Supervisors sitting as a Board of Equalization closed said hearing at 9:50 A.M. to attend to matters pertaining to the Board of Supervisors.

[Signature]
CHAIRMAN OF THE BOARD OF SUPERVISORS
COUNTY OF YOLO, STATE OF CALIFORNIA

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors

BY *[Signature]* Deputy

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MAY 29, 1967

The Yolo County Board of Supervisors sitting as a Board of Equalization met the 29th day of May, 1967, at 10:30 A.M., in the Board of Supervisors Room in the Yolo County Courthouse, Woodland, California, pursuant to Board of Supervisors Minute Order No. 67-465. All members of the Board of Equalization were present. Chairman Stephens presided at the meeting.

HEARING ON ASSESSMENT BOOK FOR DUNNIGAN WATER DISTRICT.

The Board of Supervisors sitting as a Board of Equalization met this day at 10:30 A.M., in accordance with Minute Order No. 67-465 on May 8, 1967, for the purpose of hearing any objections to the Assessments as they appear in the Dunnigan Water District Assessment Book. Said Public Hearing was duly published in the Woodland Daily Democrat as required by Law. Present for the hearing was Russell Millsap, Attorney and Secretary for the Dunnigan Water District.

Mr. Millsap reviewed the legal procedures which had been followed to call the hearing set for this day.

DUNNIGAN WATER DISTRICT
P. O. BOX 387
Woodland, California
May 3, 1967

To: Board of Supervisors of Yolo County
Courthouse
Woodland, California

Furnished herewith is the annual estimate of the
DUNNIGAN WATER DISTRICT for the year 1967:

A. Obligations that are unpaid and matured:

1. RUSSELL MILLSAP, legal fees	\$ 600.00	\$ 600.00
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B. Obligations that will mature during year:

1. RUSSELL MILLSAP, legal fees	\$1,200.00	\$1,200.00
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C. Estimate of obligations that will be incurred and mature during the next year:

1. Stationery and office supplies	\$ 100.00	
2. Treasurer's bond	10.00	
3. Postage	65.00	
4. Legal Publications	25.00	
5. Fees for California Districts Securities Commission	400.00	\$ 600.00
TOTAL		\$2,400.00

Carry-over to next fiscal year	none
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Amount to be raised by taxes	\$2,400.00
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No portion of this estimate will be required for the
Payment of any bonds or of interest on any bonds.

/s/ RUSSELL MILLSAP
RUSSELL MILLSAP, Assistant Secretary of
DUNNIGAN WATER DISTRICT

NO PROTESTS AT DUNNIGAN WATER DISTRICT ASSESSMENT BOOK HEARING.

There being no written or oral protests presented to the Board of Equalization, the Board of Equalization examined the Assessment Book and verbally accepted the report of Mr. Millsap.

File: WATER DISTRICTS-
RESOLUTION NO. 67-64, FIXING AN AD VALOREM TAX RATE AT 25 CENTS PER \$100.00 Dunnigan-Assess-
IN VALUE OF LAND ASSESSED IN THE DUNNIGAN WATER DISTRICT, WAS PASSED AND ment Book Hear-
ADOPTED, BY THE BOARD OF SUPERVISORS SITTING AS A BOARD OF EQUALIZATION. ings-1967.
THE CHAIRMAN OF THE BOARD OF SUPERVISORS WAS AUTHORIZED TO SIGN SAID RESOLUTION.

On motion of Supervisor Espigares, seconded by Supervisor Conner, Resolution No. 67-64 was passed and adopted and the Chairman of the Board of Supervisors was authorized to sign said Resolution as follows:

RESOLUTION NO. 67-64

WHEREAS, the Board of Supervisors of the County of Yolo met as a Board of Equalization this 29th day of May, 1967, for the purpose of hearing all objections presented to it regarding the correctness of any assessment concerning the Dunnigan Water District; and

WHEREAS, the Board of Supervisors this date heard all objections presented and all testimony relevant to said objections; and

WHEREAS, § 36605 through § 36607 of the Water Code of the State of California have been fully complied with,

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that the Board of Supervisors acting as a Board of Equalization fix an ad valorem rate of assessment upon each \$100.00 in value of the land assessed in the Dunnigan Water District in the amount of twenty-five (25) cents. This ad valorem assessment rate being a rate sufficient to raise the amount specified in the annual estimate of the sum required to sidcharge all of its objections.

PASSED AND ADOPTED by the Board of Supervisors of the County of Yolo, State of California, this 29th day of May, 1967, by the following vote:

AYES: Duncan, Edmonds, Espigares, Conner, Stephens.
NOES: None.
ABSENT: None.

/s/ J. DUDLEY STEPHENS
CHAIRMAN OF THE BOARD OF SUPERVISORS
AND BOARD OF EQUALIZATION, COUNTY OF
YOLO, STATE OF CALIFORNIA.

ATTEST:

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY John E. Lucas, Deputy

(SEAL)

There being no further business to come before the Board, the Board of Equalization members unanimously agreed to adjourn at 10:35 A.M. and to reconvene as a Board of Supervisors.

John E. Lucas
CHAIRMAN OF THE BOARD OF SUPERVISORS
AND BOARD OF EQUALIZATION, COUNTY OF
YOLO, STATE OF CALIFORNIA.

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Ex-Officio Clerk of
the Board of Equalization.

BY John E. Lucas
Deputy

TYPED BY BAR
PROOF READ BY BAR

JULY 3, 1967

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 3rd day of July, 1967, at 9:40 A.M., in the Board of Supervisors' Chambers in the Yolo County Courthouse, Woodland, California, pursuant to the old law and Resolution No. 63-34. All members of the Board were present on roll call, except Supervisor Stephens. Vice Chairman Conner presided at the meeting.

File:
BOARD OF EQUALIZATION-1967.

- 1 BOARD OF SUPERVISORS SITTING AS A BOARD OF EQUALIZATION ACCEPTED THE LOCAL ROLL FROM THE COUNTY ASSESSOR AS DEPOSITED WITH THE CLERK OF THE BOARD OF SUPERVISORS.

Upon motion of Supervisor Espigares, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Conner. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-1967.

- 2 THE CLERK WAS INSTRUCTED TO OBTAIN ABOUT 200 COPIES OF THE RULES AND REGULATIONS FOR HEARING APPLICATIONS FOR REDUCTION IN ASSESSMENTS BEFORE THE BOARD OF EQUALIZATION AS ADOPTED BY THE STATE LEGISLATION MAY 11, 1967, AND MADE EFFECTIVE JUNE 11, 1967.

Upon motion of Supervisor Edmonds, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Conner. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-1967.

- 3 BOARD OF EQUALIZATION ADJOURNED AT 9:50 A.M. ON THE 3RD DAY OF JULY, 1967, UNTIL JULY 17, 1967, AT 9:30 A.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Conner. Noes: None. Absent: Stephens.

X John E. Lucas
CHAIRMAN, BOARD OF SUPERVISORS &
BOARD OF EQUALIZATION, COUNTY OF
YOLO, STATE OF CALIFORNIA.

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Ex-Officio Clerk
of the Board of Equalization.

BY John E. Lucas, Deputy

TYPED BY bar
PROOF READ BY bar

JULY 17, 1967

The Yolo County Board of Supervisors, sitting as a Board of Equalization, met on the 17th day of July, 1967, at 9:35 A.M., in the Board of Supervisors' Chambers in the Yolo County Courthouse, Woodland, California, pursuant to the Old law and Resolution No. 63-34. All members of the Board were present on roll call. Chairman Stephens presided at the meeting.

File:
BOARD OF EQUALIZATION-1967.

- 1 BOARD OF SUPERVISORS SETTING AS A BOARD OF EQUALIZATION APPROVED THE MINUTES FOR THE BOARD OF EQUALIZATION ON JULY 3, 1967, AS CORRECTED TO READ, "ACCEPTED THE LOCAL ROLL FROM THE COUNTY ASSESSOR AS DEPOSITIED WITH THE AUDITOR.

Upon motion of Supervisor Edmonds, seconded by Supervisor Conner, and duly carried, the above was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Conner, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-1967.

- 2 BOARD OF SUPERVISORS SITTING AS A BOARD OF EQUALIZATION ADOPTED THE RULES AND REGULATIONS GOVERNING COUNTY BOARDS OF EQUALIZATION, AS PRESENTED.

Upon motion of Supervisor Edmonds, seconded by Supervisor Duncan, and duly carried, the above was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Conner, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-1967.

- 3 CHAIRMAN OF THE BOARD OF EQUALIZATION CONTINUED THE MEETING AT 9:40 A.M. TO JULY 31, 1967, TO P.M. SESSION.

X *[Signature]*
CHAIRMAN, BOARD OF SUPERVISORS &
BOARD OF EQUALIZATION, COUNTY OF
YOLO, STATE OF CALIFORNIA.

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Ex-Officio Clerk of
the Board of Equalization.

By *[Signature]*, Deputy

TYPED BY BBB
PROOF READ BY BBB

July 31, 1967

The Clerk of the Board of Supervisors and Clerk of the Board of Equalization, at 2:15 P.M., called to order the Board of Equalization session scheduled for July 31, 1967, at 2:00 P.M. There being no members of the Board of Equalization present and no business to consider, the Clerk of the Board of Equalization adjourned the Board of Equalization meeting until August 7, 1967, at 2:00 P.M.

X *[Signature]*
CHAIRMAN, BOARD OF SUPERVISORS &
BOARD OF EQUALIZATION, COUNTY OF
YOLO, STATE OF CALIFORNIA.

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Ex-Officio Clerk of
the Board of Equalization.

By *[Signature]* Deputy

TYPED BY BBB
PROOF READ BY BBB

AUGUST 7, 1967

The Yolo County Board of Supervisors, sitting as a Board of Equalization, met on the 7th day of August, 1967, at 2:00 P.M. in the Board of Supervisors' Chambers in the Yolo County Courthouse, Woodland, California, pursuant to State Law. All members of the Board were present on roll call. Chairman Stephens presided at the meeting.

File:
BOARD OF EQUALIZATION-1967.

- 1 APPLICATION NO. 1, FILED BY GEORGE N. DAVIS, FOR REDUCTION IN ASSESSMENT ON PARCEL NO. 1-372-10, WAS DENIED BY REASON OF NON-APPEARANCE AFTER IT WAS VERIFIED THAT PROPER NOTICE HAD BEEN GIVEN BY THE CLERK.

Upon motion of Supervisor Espigares, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Conner, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-1967.

- 2 APPLICATION NO. 2, FILED BY THE RICE GROWERS ASSOCIATION OF CALIFORNIA, WAS RULED, BY THE CHAIRMAN OF THE BOARD OF EQUALIZATION, TO BE OUT OF THE JURISDICTION OF THE BOARD OF EQUALIZATION, AS IT IS NOT A REQUEST FOR EQUALIZATION BUT RATHER A CLAIM OF BEING IMMUNE FROM COUNTY TAXATION BY VIRTUE OF THE U.S. CONSTITUTION IN REGARDS TO SHIPMENTS IN AND FOR EXPORT.

File:
BOARD OF EQUALIZATION-1967.

- 3 BOARD OF EQUALIZATION ADJOURNED AT 2:05 P.M. ON THE 7TH DAY OF AUGUST, 1967, UNTIL AUGUST 28, 1967, AT 2:00 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Conner, Stephens. Noes: None. Absent: None.

[Signature]
CHAIRMAN, BOARD OF SUPERVISORS AND BOARD OF EQUALIZATION, COUNTY OF YOLO, STATE OF CALIFORNIA.

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Ex-Officio Clerk
of the Board of Equalization.

BY *[Signature]*

Deputy

TYPED BY bar
PROOF READ BY bar

AUGUST 28, 1967

The Yolo County Board of Supervisors sitting as a Board of Equalization met in regular session at 2:00 P.M., in the Board of Supervisors Chambers in the Yolo County Courthouse, Woodland, California, pursuant to State Law and Minute Order of August 7, 1967. All members of the Board were present on roll call., except Supervisor Stephens who was absent. Vice Chairman Conner presided at the meeting in the absence of Chairman Stephens.

There being no business to attend to, the Vice Chairman of the Board adjourned the meeting at 2:05 P.M. on the 28th day of August, 1967, until September 5, 1967, at 2:00 P.M.

[Signature]
CHAIRMAN, BOARD OF SUPERVISORS AND BOARD OF EQUALIZATION, COUNTY OF YOLO, STATE OF CALIFORNIA.

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Ex-Officio Clerk
of the Board of Equalization.

BY *[Signature]*

Deputy

TYPED BY bar
PROOF READ BY bar

SEPTEMBER 5, 1967

The Yolo County Board of Supervisors sitting as a Board of Equalization met the 5th day of September, 1967, at 2:00 P.M., in the Board of Supervisors room in the Yolo County Courthouse, Woodland, California, as required by law. All members of the Board were present on roll call. Chairman Stephens presided at the meeting. The County Assessor and his deputies were present. The County Counsel advising the Assessor and the Board of Equalization was present. The meeting was tape recorded on the County's Tape Recording Machine.'

File:
BOARD OF EQUALIZATION-1967.

- 1 APPLICATION NO. 3, FILED BY PACIFIC INTERNATIONAL RICE MILLS, INC., FOR A REDUCTION IN ASSESSMENT ON SACKED RICE AT PORT OF SACRAMENTO SOLD IN EXPORT, WAS DECLARED TO BE ABANDONED BY THE CHAIRMAN OF THE BOARD OF EQUALIZATION AS THE ASSESSOR AND APPLICANT HAD REACHED AN AGREEMENT TO RE-EVALUATE THE RICE. SAID APPLICATION WAS CONSIDERED AT A PUBLIC HEARING HELD ON SEPTEMBER 5, 1967, AT 2:00 P.M., IN THE PRESENCE OF MR. EMMETT F. HARRINGTON, ATTORNEY AND AGENT FOR SAID FIRM, WHO WAS PRESENT FOR THE HEARING AND ANSWERED QUESTIONS PERTAINING TO SAID APPLICATION.

File:
BOARD OF EQUALIZATION-1967.

- 2 APPLICATION NO. 8, FILED BY PACIFIC INTERNATIONAL RICE MILLS, INC., FOR A REDUCTION IN ASSESSMENT ON BULK AND SACKED RICE AT PORT OF SACRAMENTO, SOLD IN EXPORT, ASSESSMENT NUMBER 3595 THROUGH 3599, WAS FOUND BY THE BOARD OF EQUALIZATION THAT IT DID NOT HAVE JURISDICTION TO ACT IN THIS MATTER WAS ADVISED BY THE COUNTY COUNSEL OF YOLO COUNTY. SAID ABOVE APPLICATION WAS CONSIDERED AT A PUBLIC HEARING HELD ON SEPTEMBER 5, 1967, AT 2:00 P.M., IN THE PRESENCE OF MR. EMMETT F. HARRINGTON, ATTORNEY AND AGENT FOR SAID FIRM, WHO PRESENTED THE MATTER AND ANSWERED QUESTIONS PERTAINING TO SAID APPLICATION.

Upon motion of Supervisor Conner, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Conner, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-1967.

- 3 APPLICATION NO. 5, FILED BY SHELDON R. LUCE, FOR A REDUCTION IN ASSESSMENT ON PARCEL NO. 24-230-53, ON COUNTY ROAD NO. 29, WAS AUTHORIZED FOR CONSIDERATION THROUGH HIS AGENT, WESLEY R. WOODEN, IN THE ABSENCE OF MR. LUCE WHO IS UNABLE TO ATTEND THE HEARING DUE TO A BUSINESS COMMITMENT. MR. LUCE WAS TO HAVE SENT A TELEGRAM TO THAT EFFECT BUT IT HAS NOT YET BEEN RECEIVED BY THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Conner, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Conner, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-1967.

- 4 APPLICATION NO. 5, FILED BY SHELDON R. LUCE, FOR A REDUCTION IN ASSESSMENT ON PARCEL NO. 24-230-53, ON COUNTY ROAD NO. 29, WAS DENIED. THE MATTER WAS CONSIDERED IN THE PRESENCE OF WESLEY WOODEN, AGENT FOR MR. LUCE, WHO PRESENTED THE APPLICATION AND ANSWERED ALL QUESTIONS PERTAINING TO SAID APPLICATION. THE APPLICATION WAS CONSIDERED AT A PUBLIC HEARING HELD ON SEPTEMBER 5, 1967, AT 2:00 P.M.

Upon motion of Supervisor Espigares, seconded by Supervisor Conner, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Conner, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-1967.

- 5 APPLICATION NO. 6, FILED BY SUPERIOR CALIFORNIA TRUCKING COMPANY, FOR A REDUCTION IN ASSESSMENT ON UNSECURED PROPERTY TAXES (BUSINESS ESCAPED ASSESSMENT IN 1964, 1965, 1966) BY AUDIT, BEING TRUCKS AND PARTS SOLD FOR EXPORT, WAS DENIED ON THE BASIS THAT IT IS NOT UNDER THE JURISDICTION OF THE BOARD OF EQUALIZATION.

Upon motion of Supervisor Conner, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Conner, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-1967.

- 6 BOARD OF EQUALIZATION MINUTES FOR JULY 3, 17, 31 AND AUGUST 7, 1967, WERE APPROVED, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Conner, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-1967.

7 BOARD OF EQUALIZATION ADJOURNED AT 2:40 P.M. ON THE 5TH DAY OF SEPTEMBER, 1967, UNTIL SEPTEMBER 18, 1967, AT 2:00 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Conner, Stephens. Noes: None. Absent: None.

X *[Signature]*
CHAIRMAN, BOARD OF SUPERVISORS &
CHAIRMAN OF THE BOARD OF EQUALIZA-
TION, COUNTY OF YOLO, STATE OF
CALIFORNIA.

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Ex-Officio Clerk
of the Board of Equalization.

BY *[Signature]*
Deputy

TYPED BY bar
PROOF READ BY bar

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SEPTEMBER 18, 1967

The Yolo County Board of Supervisors setting as a Board of Equalization met on the 18th day of September, 1967, at 2:05 P.M., in the Board of Supervisors room in the Yolo County Courthouse, Woodland, California, as required by law and motion of September 5, 1967. All members of the Board were present on roll call. Chairman Stephens presided at the meeting. The County Assessor and his deputies were present. The County Counsel, advisor to the Assessor and the Board of Equalization, was present. The meeting was taped recorded on the County's Tape Recording Machine.

File:
BOARD OF EQUALIZATION-
Hearings-1967.

1 APPLICATION NO. 7, FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED BY FARMER'S RICE COOPERATIVE, WAS DECLARED TO BE OUT OF THE JURISDICTION OF THE BOARD OF EQUALIZATION, BY THE CHAIRMAN, AS IT WAS FOUND THAT THE RICE IN QUESTION HAD COMMENCED MOVEMENT IN EXPORT PRIOR TO THE FIRST MONDAY IN MARCH. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING AT 2:05 P.M. ON SEPTEMBER 18, 1967, IN THE PRESENCE OF JOHN F. O'DEA, ATTORNEY FOR SAID FIRM, WHO PRESENTED THE MATTER AND ANSWERED QUESTIONS PERTAINING TO SAID APPLICATION.

File:
BOARD OF EQUALIZATION-
Hearings-1967.

2 APPLICATIONS NO. 9 AND 10, FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED BY FARMER'S RICE COOPERATIVE, WERE CONSIDERED. THE CHAIRMAN DECLARED NO ACTION WAS REQUIRED ON THE APPLICATIONS AS IT WAS FOUND AND AGREED TO BY THE APPLICANT THAT BOTH APPLICATIONS COULD BE HANDLED AS AN ADMINISTRATIVE MATTER BY THE ASSESSOR'S OFFICE BY MAKING AN ADMINISTRATIVE CORRECTION OF THE ROLL. THE APPLICATIONS WERE CONSIDERED AT A PUBLIC HEARING ON SEPTEMBER 18, 1967, COMMENCING AT ABOUT 2:05 P.M. JOHN F. O'DEA, ATTORNEY FOR SAID FIRM, PRESENTED THE MATTER AND ANSWERED QUESTIONS PERTAINING TO SAID APPLICATIONS.

File:
BOARD OF EQUALIZATION-
Hearings-1967.

3 APPLICATION NO. 4, FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED BY CARGILL OF CALIFORNIA, INC., SCHEDULED FOR PUBLIC HEARING ON OCTOBER 10, 1967, AT 9:30 A.M., HAS BEEN RESCHEDULED FOR OCTOBER 24, 1967, AT 9:30 A.M., AND CONTINUING TO OCTOBER 25, 1967, IF NECESSARY, AS REQUESTED BY OLIVER J. NORTHUP, ATTORNEY FOR CARGILL OF CALIFORNIA, INC.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above motion was approved by the following vote:

Ayes: Duncan, Edmonds, Espigares, Conner, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-1967.

- 4 BOARD OF EQUALIZATION MINUTES FOR SEPTEMBER 5, 1967, WERE APPROVED, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Edmonds, and duly carried, the above motion was approved by the following vote:

Ayes: Duncan, Edmonds, Espigares, Conner, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-1967.

- 5 APPLICATION NO. 11, FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED BY ARMCO STEEL CORPORATION & ARMCO DRAINAGE & METAL PRODUCTS, WAS RESCHEDULED FOR OCTOBER 16, 1967, AT 2:00 P.M., AS REQUESTED BY THE COUNTY ASSESSOR.

Upon motion of Supervisor Conner, seconded by Supervisor Edmonds, and duly carried, the above motion was approved by the following vote:

Ayes: Duncan, Edmonds, Espigares, Conner, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-1967.

- 6 CHAIRMAN OF THE BOARD OF EQUALIZATION DECLARED THE MEETING ADJOURNED AT 2:16 P.M. ON THE 18TH DAY OF SEPTEMBER, 1967, UNTIL OCTOBER 2, 1967, AT 2:00 P.M.

x J. Russell Stephens
CHAIRMAN, BOARD OF SUPERVISORS &
CHAIRMAN OF THE BOARD OF EQUALIZA-
TION, COUNTY OF YOLO, STATE OF
CALIFORNIA.

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Ex-Officio Clerk of
the Board of Equalization.

BY J. E. Lucas
Deputy

TYPED BY bar
PROOF READ BY bar

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OCTOBER 2, 1967

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 2nd day of October, 1967, at 2:00 P.M., in the Board of Supervisors room in the Yolo County Courthouse, Woodland, California, as required by law and adjournment of September 18, 1967. All members of the Board were present on roll call. Chairman Stephens presided at the meeting. The County Assessor and his deputies were present. The County Counsel advisor to the Assessor and the Board of Equalization was present. The meeting was tape recorded on the County's Tape Recording Machine.

File:
BOARD OF EQUALIZATION-HEARINGS-
1967.

- 1 APPLICATION NO. 13, FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED BY ARONS BUILDING WRECKING COMPANY, WAS CONSIDERED AT 2:00 P.M. ON OCTOBER 2, 1967, AND WAS CONTINUED TO OCTOBER 30, 1967, AT 2:00 P.M. TO ALLOW TIME FOR MR. ARONS TO FURNISH THE BOARD OF EQUALIZATION WITH AN APPRAISAL OF WHAT THE VALUE OF HIS EQUIPMENT IS NOW AND THAT THE PERSON SELECTED TO DO THE APPRAISAL BE TO THE SATISFACTION OF THE COUNTY ASSESSOR.

Upon motion of Supervisor Edmonds, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Conner, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-HEARINGS-
1967.

- 2 ADJOURNMENT OF BOARD OF EQUALIZATION MEETING AT 3:45 P.M. ON THE 2ND DAY OF OCTOBER, 1967, UNTIL OCTOBER 9, 1967, AT 2:00 P.M., WAS APPROVED.

Upon motion of Supervisor Duncan, seconded by Supervisor Edmonds, and duly carried, the above motion was approved by the following vote:

Ayes: Duncan, Edmonds, Espigares, Conner, Stephens. Noes: None. Absent: None.

x J. Russell Stephens
CHAIRMAN, BOARD OF SUPERVISORS AND
CHAIRMAN OF THE BOARD OF EQUALIZATION,
COUNTY OF YOLO, STATE OF CALIFORNIA.

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of Supervisors
and Ex-Officio Clerk of the Board of Equalization.

BY J. E. Lucas Deputy

OCTOBER 9, 1967

The Yolo County Board of Supervisors sitting as a Board of Equalization, met on the 9th day of October, 1967, at 3:00 P.M., in the Board of Supervisors room in the Yolo County Courthouse, Woodland, California, as required by law and adjournment of October 2, 1967. All members of the Board of Equalization were present on roll call. Chairman Stephens presided at the meeting. The County Assessor and his deputies were present. The County Counsel, advisor to the Assessor and the Board of Equalization, was present. The meeting was recorded by James G. Hannah, C.S.R., Hearing Reporter and that said hearing was also taped recorded on the County Tape Recording Machine.

File:
BOARD OF EQUALIZATION-
HEARINGS-1967.

- 1 APPLICATION NO. 14, FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED BY MORRIS CARDEN, WAS RESCHEDULED TO BE HEARD ON OCTOBER 16, 1967, AT 2:00 P.M., INSTEAD OF OCTOBER 9, 1967, AT 2:00 P.M., AS VERBALLY REQUESTED TO THE BOARD OF SUPERVISORS. SEE BOARD OF SUPERVISORS MINUTES ORDER NO. 67-998.

File:
BOARD OF EQUALIZATION-
HEARINGS-1967.

- 2 APPLICATION NO. 11, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED BY ARMCO STEEL CORPORATION & ARMCO DRAINAGE & METAL PRODUCTS, WAS RESCHEDULED TO BE HEARD ON NOVEMBER 6, 1967, AT 2:00 P.M., INSTEAD OF OCTOBER 16, 1967, AT 2:00 P.M., AS REQUESTED BY THEIR ATTORNEYS. SEE BOARD OF SUPERVISORS MINUTES ORDER NO. 67-997.

File:
BOARD OF EQUALIZATION-
HEARINGS-1967.

- 3 APPLICATION NO. 15, FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED BY W. K. LOWE, AZALEN LOWE AND GLADYS LOWE CAMP-BELL, WAS CONSIDERED AT 3:00 P.M., ON OCTOBER 9, 1967, AND MOTION WAS MADE ASSUMING THAT THE AMOUNT CAN BE ALLOCATED BETWEEN THE SEVERAL PARCELS INVOLVED. SOME WILL BE MORE OR LESS THAN OTHERS BUT THAT A TOTAL COST OF \$640,000.00 BE GIVEN FOR THE LOW PROFIT APPRAISED VALUE. THE MOTION DIED FOR A LACK OF A SECOND.

The above motion made by Supervisor Conner died for a lack of a second.

File:
BOARD OF EQUALIZATION-
HEARINGS-1967.

- 4 APPLICATION NO. 15, FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED BY W. K. LOWE, AZALEN LOWE AND GLADYS LOWE CAMP-BELL, WAS CONSIDERED AT 3:00 P.M., ON OCTOBER 9, 1967. HAVING CONSIDERED THE MATTER EXTENSIVELY, AFTER THE PREVIOUS MOTION DIED FOR LACK OF A SECOND, AND THE CHAIRMAN HAVING ASKED THE BOARD WHAT THEIR PLEASURE WAS IN THE MATTER THREE DIFFERENT TIMES AND THERE BEING NO FURTHER MOTIONS, THE CHAIRMAN OF THE BOARD OF SUPERVISORS DECLARED THAT THERE WAS NO ACTION ON THE APPLICATION TO MAKE A REDUCTION AND IN EFFECT UPHOLDS THE ASSESSOR'S FIGURES ON THE MATTER.

File:
BOARD OF EQUALIZATION-
HEARINGS-1967.

- 5 APPLICATION NO. 16, FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED BY LUELLA RASMUSSEN, WAS CONSIDERED AT A PUBLIC HEARING COMMENCING AT 3:00 P.M., ON OCTOBER 9, 1967. MOTION WAS MADE FOR BOARD OF EQUALIZATION TO APPROVE A REDUCTION OF \$414,000.00 WHICH IS \$49,000.00 LESS THAN WHAT THE PROPERTY OWNER IS ASKING FOR. THE PROPERTY OWNER IS ASKING FOR \$300,000.00 AND I (CONNER) SAY \$414,000.00 BY MY (CONNER) APPRAISAL. SAID MOTION DIED FOR A LACK OF A SECOND.

The above motion made by Supervisor Conner, died for a lack of a second.

File:
BOARD OF EQUALIZATION-
HEARINGS-1967.

- 6 APPLICATION NO. 16, FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED BY LUELLA RASMUSSEN, WAS CONSIDERED AT A PUBLIC HEARING COMMENCING AT 3:00 P.M., ON OCTOBER 9, 1967, AND THE BOARD AUTHORIZED THE PROPERTY (BEING TWO PARCELS) TO BE REASSESSED AT \$423,000.00, A REDUCTION OF \$30,000.00 OF WHAT THE ASSESSOR HAS JUST FOR LAND, WHICH IS A REDUCTION ON PARCEL NO. 27-210-051 FROM \$201,600.00 TO \$188,600.00 AND A REDUCTION ON PARCEL NO. 27-210-061 FROM \$251,400.00 TO \$234,400.00.

Upon motion of Supervisor Espigares, seconded by Supervisor Conner, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Conner, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
HEARINGS-1967.

7 APPLICATION NO. 17, FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED BY RALPH POLLOCK, WAS RESCHEDULED FROM OCTOBER 9, 1967 TO OCTOBER 16, 1967, AT 2:00 P.M.

Upon motion of Supervisor Espigares, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Conner, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
HEARINGS-1967.

8 BOARD OF EQUALIZATION MINUTES FOR OCTOBER 2, 1967, PREPARED BY THE CLERK, WERE APPROVED.

Upon motion of Supervisor Duncan, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Conner, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
HEARINGS-1967.

9 ADJOURNMENT OF BOARD OF EQUALIZATION AT 6:20 P.M. ON OCTOBER 9, 1967, UNTIL OCTOBER 16, 1967, AT 2:00 P.M., WAS APPROVED.

Upon motion of Supervisor Duncan, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Conner, Stephens. Noes: None. Absent: None.

X *W. Stephens*
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION, COUNTY OF
YOLO, STATE OF CALIFORNIA.

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Ex-Officio Clerk of
the Board of Equalization.

BY *John E. Lucas*
Deputy

TYPED BY bar
PROOF READ BY bar

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OCTOBER 16, 1967

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 16th day of October, 1967, at 2:00 P.M., in the Board of Supervisors room in the Yolo County Court-house, Woodland, California, as required by law and in accordance with adjournment of October 9, 1967. All members of the Board of Equalization were present on roll call. Chairman Stephens presided at the meeting. The County Assessor his deputies were present. The County Counsel, advisor to the Assessor and the Board of Equalization, was present. The meeting was recorded by James G. Vine, C.S.R., Hearing Reporter, and also tape recorded on the County Tape Recording Machine.

File:
BOARD OF EQUALIZATION-
Hearings-1967.

1 APPLICATION NO. 14, FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED BY MORRIS CARDEN, WAS CONSIDERED AT A PUBLIC HEARING ON OCTOBER 16, 1967, COMMENCING AT 2:00 P.M. AFTER DUE CONSIDERATION WAS GIVEN, THE BOARD AUTHORIZED A REDUCTION ON THE OVERALL PROPERTY TO \$2,900.00 PER ACRE WHICH IN EFFECT IS A REDUCTION ON THE LAND IN PARCEL NO. 31-310-38 FROM \$175,750.00 TO \$169,950.00

Upon motion of Supervisor Duncan, seconded by Supervisor Conner, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Conner, Stephens. Noes: None. Absent: None.

Board of Equalization recessed at 4:50 P.M. and reconvened at 5:00 P.M. All members of the Board were present. Chairman Stephens presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings-1967.

- 2 APPLICATION NO. 17, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED BY RALPH POLLOCK, WAS CONSIDERED AT A PUBLIC HEARING ON OCTOBER 16, 1967, WHICH COMMENCED AT 2:00 P.M., BUT THE BOARD COULD NOT FIND JUSTIFICATION TO GIVE A REDUCTION ON THE LAND AS HE ASKED FOR.

Upon motion of Supervisor Conner, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Conner, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1967.

- 3 APPLICATION NO. 17, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED BY RALPH POLLOCK, WAS CONSIDERED AT A PUBLIC HEARING ON OCTOBER 16, 1967, WHICH COMMENCED AT 2:00 P.M. AFTER DUE CONSIDERATION WAS GIVEN, THE BOARD ACCEPTED THE APPRAISAL AS PRESENTED BY VERNON JOHNSON, SALESMAN FOR WEAVER TRACTOR COMPANY, AND AUTHORIZED THE EQUIPMENT ITEMS TO BE REDUCED AS FOLLOWS:

	FROM	TO
JOHN DEERE 4020 TRACTOR	-----\$ 8,968.00	----- \$ 7,500.00
JOHNSON-BUTTON TOMATO HARVESTER	-----\$21,242.00	----- \$14,000.00
OLIVER SUPER TRACTOR NO. 88	-----\$ 2,340.00	----- \$ 1,400.00
JOHN DEERE HARVESTER NO. 97	-----\$ 6,215.00	----- \$ 2,500.00
JOHN DEERE TRACTOR MODEL B	-----\$ 790.00	----- 100.00
JOHN DEERE TRACTOR MODEL B	-----\$ 775.00	----- \$ 100.00

Upon motion of Supervisor Conner, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Conner, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1967.

- 4 BOARD OF EQUALIZATION MINUTES FOR OCTOBER 2, 1967, WERE APPROVED AND THE BOARD CLARIFIED MOTION OF OCTOBER 9, 1967, ON APPLICATION NO. 16, WHICH SHOULD READ \$423,000.00 INSTEAD OF \$434,000.00.

Upon motion of Supervisor Conner, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

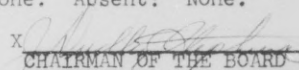
Ayes: Duncan, Edmonds, Espigares, Conner, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1967.

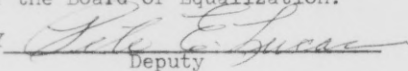
- 5 ADJOURNMENT OF BOARD OF EQUALIZATION MEETING AT 5:44 P.M. ON OCTOBER 16, 1967, UNTIL OCTOBER 24, 1967, AT 2:00 P.M., WAS APPROVED.

Upon motion of Supervisor Duncan, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Conner, Stephens. Noes: None. Absent: None.

X 
CHAIRMAN OF THE BOARD OF
SUPERVISORS AND CHAIRMAN OF
THE BOARD OF EQUALIZATION,
COUNTY OF YOLO, STATE OF
CALIFORNIA.

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Ex-Officio Clerk
of the Board of Equalization.

BY 

Deputy

TYPED BY bar
PROOF READ BY bar

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OCTOBER 24, 1967

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 24th day of October, 1967, at 9:30 A.M., in the Board of Supervisors' room in the Yolo County Courthouse, Woodland, California, as required by law and adjournment of October 16, 1967. All members of the Board were present on roll call. Chairman Stephens presided at the meeting. The County Assessor, his deputies and witness Alan Flory were present. The County Counsel, advisory to the Assessor and the Board of Equalization, was present. The meeting was recorded by Richard Fong, C.S.R., Hearing Reporter, and was also tape recorded on the County's Tape Recording Machine.

File:
BOARD OF EQUALIZATION-Hearings-
1967.

- 1 PUBLIC HEARING ON APPLICATION NO. 4, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED BY CARGILL OF CALIFORNIA, INC., WAS OPENED AT 9:30 A.M., ON OCTOBER 24, 1967. ALAN FLORY WAS SWORN IN AS A WITNESS FOR THE COUNTY ASSESSOR. HOWARD BOONE WAS SWORN IN FOR CARGILL OF CALIFORNIA, INC. TESTIMONIES OF THE ABOVE WERE RECORDED BY THE HEARING REPORTER AND ON THE COUNTY TAPE RECORDING MACHINE. AGENT FOR APPLICANT WAS OLIVER NORTHUP, ATTORNEY.

Board of Equalization recessed at 12:05 P.M. and reconvened at 1:30 P.M. All members of the Board were present. Chairman Stephens presided at the meeting.

File:
BOARD OF EQUALIZATION-Hearings-
1967.

- 2 PUBLIC HEARING ON APPLICATION NO. 4, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED BY CARGILL OF CALIFORNIA, INC., CONTINUED. WILLIAM DRUM WAS SWORN IN FOR CARGILL OF CALIFORNIA, INC. THE CLERK RECEIVED 8 EXHIBITS FROM THE APPLICANT AND MARKED THEM NUMERICALLY FROM NO. 1 THROUGH NO. 8. TESTIMONY OF THE ABOVE WAS RECORDED BY THE HEARING REPORTER AND ON THE COUNTY TAPE RECORDING MACHINE. AGENT FOR THE APPLICANT WAS OLIVER NORTHUP, ATTORNEY.

Board of Equalization recessed at 3:10 P.M. and reconvened at 3:20 P.M. All members of the Board were present. Chairman Stephens presided at the meeting.

File:
BOARD OF EQUALIZATION-Hearings-
1967.

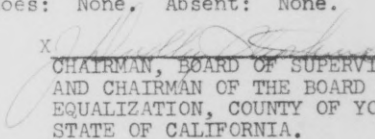
- 3 PUBLIC HEARING ON APPLICATION NO. 4, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED BY CARGILL OF CALIFORNIA, INC., CONTINUED. GEORGE JOSEPH PATCHIN, JR., WAS SWORN IN FOR CARGILL OF CALIFORNIA, INC. THE CLERK RECEIVED 8 MORE EXHIBITS FROM THE APPLICANT AND MARKED SAME NUMERICALLY NO. 9 THROUGH NO. 16. THE TESTIMONY OF THE ABOVE WAS RECORDED BY THE HEARING REPORTER AND ON THE COUNTY TAPE RECORDING MACHINE. AGENT FOR THE APPLICANT WAS OLIVER NORTHUP, ATTORNEY.

File:
BOARD OF EQUALIZATION-Hearings-
1967.

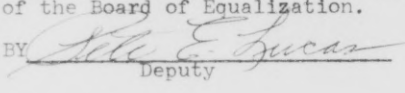
- 4 PUBLIC HEARING ON APPLICATION NO. 4, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED BY CARGILL OF CALIFORNIA, INC., WAS RECESSED AT 4:00 P.M., ON OCTOBER 24, 1967, AND CONTINUED TO OCTOBER 25, 1967, AT 9:30 A.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Conner, Stephens. Noes: None. Absent: None.

X 
CHAIRMAN, BOARD OF SUPERVISORS,
AND CHAIRMAN OF THE BOARD OF
EQUALIZATION, COUNTY OF YOLO,
STATE OF CALIFORNIA.

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Ex-Officio Clerk
of the Board of Equalization.

BY 
Deputy

TYPED BY bar
PROOF READ BY RAZ

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OCTOBER 25, 1967

The Yolo County Board of Supervisors sitting as a Board of Equalization reconvened on the 25th day of October, 1967, at 9:30 A.M., in the Board of Supervisors room in the Yolo County Courthouse, Woodland, California, as required by law and recess of October 24, 1967. All members of the Board of Equalization were present on roll call. Chairman Stephens presided at the meeting. The County Assessor, his deputies and his witness Mr. Alan Flory were present. County Counsel Charles Mack, advisor to the Assessor and the Board of Equalization, was present. The meeting was recorded by Beverly Toms, C.S.R., Hearing Reporter, and was also recorded on the County's Tape Recording Machine.

File:
BOARD OF EQUALIZATION-
Hearings-1967.

- 1 PUBLIC HEARING ON APPLICATION NO. 4, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED BY CARGILL OF CALIFORNIA, INC., CONTINUED. CLERK RECEIVED 4 EXHIBITS FROM THE APPLICANT AND MARKED THEM NUMERICALLY NO. 17 THROUGH NO. 20.

Board of Equalization recessed at 10:25 A.M. and reconvened at 10:44 A.M. All members of the Board were present. Chairman Stephens presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings-1967.

- 2 PUBLIC HEARING ON APPLICATION NO. 4, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED BY CARGILL OF CALIFORNIA, INC., CONTINUED.

Board of Equalization recessed at 11:20 A.M. and reconvened at 11:32 A.M. All members of the Board were present. Chairman Stephens presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings-1967.

- 3 PUBLIC HEARING ON APPLICATION NO. 4, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED BY CARGILL OF CALIFORNIA, INC., CONTINUED. IRVING HIGHLAND WAS SWORN IN FOR CARGILL OF CALIFORNIA, INC. TESTIMONY OF MR. HIGHLAND WAS RECORDED BY THE HEARING REPORTER AND ALSO RECORDED ON THE COUNTY TAPE RECORDING MACHINE.

Board of Equalization recessed at 11:45 A.M. and reconvened at 1:15 P.M. All members of the Board were present. Chairman Stephens presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings-1967.

- 4 PUBLIC HEARING ON APPLICATION NO. 4, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED BY CARGILL OF CALIFORNIA, INC., CONTINUED. THE CLERK RECEIVED 3 EXHIBITS FROM THE APPLICANT AND MARKED THEM NUMERICALLY NO. 21 THROUGH NO. 23. THE CLERK RECEIVED 3 EXHIBITS FROM THE COUNTY ASSESSOR AND MARKED THEM B THROUGH D. LLOYD SMITH WAS SWORN IN FOR CARGILL OF CALIFORNIA, INC. MR. SMITH'S TESTIMONY WAS RECORDED BY THE HEARING REPORTER AND RECORDED ON THE COUNTY'S TAPE RECORDER.

File:
BOARD OF EQUALIZATION-
Hearings-1967.

- 5 BOARD OF EQUALIZATION ALLOWS A CHANGE IN FIGURES IN APPLICATION NO. 4, FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION TO READ \$378,000.00 INSTEAD OF \$384,000.00 FOR IMPROVEMENTS, WHICH IS A DECREASE OF \$934,000.00 ON IMPROVEMENTS, INSTEAD OF \$928,000.00.

Upon motion of Supervisor Espigares, seconded by Supervisor Conner, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Conner, Stephens. Noes: None. Absent: None.

Board of Supervisors recessed at 2:30 P.M. and reconvened at 2:40 P.M. All members of the Board were present. Chairman Stephens presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings-1967.

- 6 PUBLIC HEARING ON APPLICATION NO. 4, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED BY CARGILL OF CALIFORNIA, INC., CONTINUED UNTIL 3:00 P.M., WHEN IT WAS DELAYED TO CONSIDER ANOTHER APPLICATION SCHEDULED FOR 3:00 P.M.

File:
BOARD OF EQUALIZATION-
Hearings-1967.

- 7 APPLICATION NO. 12, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED BY JAMES C. BEAGLE, WAS CONSIDERED ON THE 25TH DAY OF OCTOBER, 1967, AT 3:00 P.M. AND DENIED. THE MATTER WAS DULY CONSIDERED IN THE PRESENCE OF MR. BEAGLE WHO UNDER OATH PRESENTED THE MATTER AND ANSWERED QUESTIONS PERTAINING TO SAID APPLICATION.

Upon motion of Supervisor Espigares, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:
Ayes: Duncan, Edmonds, Espigares, Conner, Stephens. Noes: None. Absent: None.

Board of Equalization recessed at 3:30 P.M. and reconvened at 3:32 P.M. All members of the Board were present. Chairman Stephens presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings-1967.

- 8 APPLICATION NO. 4, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED BY CARGILL OF CALIFORNIA, INC., WAS TAKEN UNDER SUBMISSION AND THE PUBLIC HEARING WAS CONTINUED TO AN INDEFINITE TIME IN THE NEAR FUTURE TO BE ARRANGED FOR BY THE BOARD.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Conner, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1967.

- 9 BOARD OF EQUALIZATION MINUTES FOR OCTOBER 9 AND 16, PREPARED BY THE CLERK, WERE APPROVED.

Upon motion of Supervisor Espigares, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Conner, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1967.

- 10 ADJOURNMENT OF BOARD OF EQUALIZATION AT 4:00 P.M. ON OCTOBER 25, 1967, UNTIL OCTOBER 30, 1967, AT 2:00 P.M., WAS DECLARED BY THE CHAIRMAN OF THE BOARD OF SUPERVISORS.

[Signature]
CHAIRMAN, OF THE BOARD OF SUPERVISORS, AND CHAIRMAN OF THE BOARD OF EQUALIZATION, COUNTY OF YOLO, STATE OF CALIFORNIA.

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Ex-Officio Clerk of
the Board of Equalization

BY *[Signature]* Deputy

TYPED BY bar
PROOF READ BY bar

OCTOBER 30, 1967

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 30th day of October, 1967, at 2:40 P.M., in the Board of Supervisors' room in the Yolo County Courthouse, Woodland, California, as required by law and adjournment of October 25, 1967. All members of the Board were present on roll call. Chairman Stephens presided at the meeting. Fred Hall, Assistant County Assessor, was present.

File:
BOARD OF EQUALIZATION-
Hearings-1967.

- 1 APPLICATION NO. 13, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY ARONS BUILDING WRECKING COMPANY, WAS CONTINUED UNTIL MONDAY, NOVEMBER 6, 1967, AT 2:00 P.M.

Upon motion of Supervisor Espigares, seconded by Supervisor Conner, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Conner, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1967.

- 2 BOARD OF EQUALIZATION MEETING OF OCTOBER 30, 1967, WAS DECLARED ADJOURNED AT 2:50 P.M., UNTIL NOVEMBER 6, 1967, AT 2:00 P.M., BY THE CHAIRMAN OF THE BOARD OF EQUALIZATION.

X *[Signature]*
CHAIRMAN, BOARD OF SUPERVISORS
AND BOARD OF EQUALIZATION, COUNTY
OF YOLO, STATE OF CALIFORNIA.

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Ex-Officio Clerk
of the Board of Equalization

BY *[Signature]* Deputy

NOVEMBER 6, 1967

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 6th day of November, 1967, at 2:00 P.M., in the Board of Supervisors' room in the Yolo County Courthouse, Woodland, California, as required by law and adjournment of October 30, 1967. All members of the Board were present on roll call. Chairman Stephens presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings-1967.

- 1 APPLICATION NO. 13, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY ARONS BUILDING WRECKING COMPANY, WAS DISMISSED IN VIEW OF THE FACT THAT THE APPLICANT AND ASSESSOR HAD REACHED AN AGREEMENT ON THE MATTER, AND THAT THE UNSECURED ROLL CORRECTION AND CANCELLATION NOS. 67-113 THROUGH 67-115 WERE APPROVED BY THE BOARD OF SUPERVISORS EARLIER THIS DAY, WHICH IN EFFECT RESOLVED THE MATTER IN QUESTION.

Upon motion of Supervisor Conner, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Conner, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1967.

- 2 PUBLIC HEARING SET FOR NOVEMBER 6, 1967, AT 2:00 P.M., TO CONSIDER APPLICATION NO. 11, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY ARMCO STEEL CORPORATION AND ARMCO DRAINAGE AND METAL PRODUCTS, HAS BEEN CONTINUED TO NOVEMBER 20, 1967, AT 2:00 P.M.

Upon motion of Supervisor Conner, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Conner, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1967.

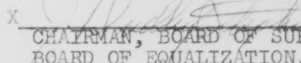
- 3 CONTINUED PUBLIC HEARING ON APPLICATION NO. 4, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED BY CARGILL OF CALIFORNIA, HAS BEEN SCHEDULED FOR CONSIDERATION ON NOVEMBER 13, 1967, AT 2:00 P.M., BY MUTUAL AGREEMENT OF THE MEMBERS OF THE BOARD OF EQUALIZATION.

File:
BOARD OF EQUALIZATION-
Hearings-1967.

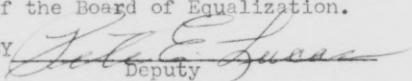
- 4 ADJOURNMENT OF BOARD OF EQUALIZATION MEETING AT 2:05 P.M. ON NOVEMBER 6, 1967, UNTIL NOVEMBER 13, 1967, AT 2:00 P.M. WAS APPROVED.

Upon motion of Supervisor Conner, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Conner, Stephens. Noes: None. Absent: None.

X 
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION, COUNTY OF YOLO,
STATE OF CALIFORNIA.

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Ex-Officio Clerk
of the Board of Equalization.

BY 
Deputy

TYPED BY bar
PROOF READ BY bar

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NOVEMBER 13, 1967

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 13th day of November, 1967, at 2:00 P.M., in the Board of Supervisors' room in the Yolo County Courthouse, Woodland, California, as required by law and adjournment of November 6, 1967. All members of the Board were present on roll call. Chairman Stephens presided at the meeting. The Assistant County Assessor and the Deputy Assessors were present. The County Counsel, as advisor to the Assessor's Office and to the Board of Equalization, was present. The meeting was recorded by Audrey Lunt, Official Court Reporter, and also recorded on the County Tape Recording Machine.

File:
BOARD OF EQUALIZATION-Hearings-
1967.

File:
BOARD OF EQUALIZATION-Hearings-
1967.

- 1 - Considering as rent both the lease rent and warfage upon 95,000 tons per year.
- 2 - Using a 7% present worth factor.

Upon motion of Supervisor Conner, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan* Edmonds* Espigares, Conner, Stephens. Noes: None. Absent: None.

- * - Qualifies their vote that they are not convinced that if part isn't rent at all, they none is rent, and will vote to have the figures presented but may vote differently at that time.

File:
BOARD OF EQUALIZATION-Hearings-
1967.

Upon motion of Supervisor Espigares, seconded by Supervisor Conner, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Conner, Stephens. Noes: None. Absent: None.

Board of Equalization recessed at 3:35 P.M. and reconvened at 3:45 P.M. All members of the Board were present. Chairman Stephens presided at the meeting.

File:
BOARD OF EQUALIZATION-Hearings-
1967.

CHAIRMAN OF THE BOARD OF SUPERVISORS
AND CHAIRMAN OF THE BOARD OF EQUALIZATION,
COUNTY OF YOLO, STATE OF CALIFORNIA.

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Ex-Officio Clerk of
the Board of Equalization.

BY John E. Lucas
Deputy

TYPED BY bar
PROOF READ BY bow

NOVEMBER 20, 1967

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 20th day of November, 1967, at 2:00 P.M., in the Board of Supervisors' Room in the Yolo County Court-house, Woodland, California, as required by law and in accordance with adjournment of November 13, 1967. All members of the Board were present on roll call. Chairman Stephens presided at the meeting. The County Assessor and his deputies were present. The County Counsel, advisor to the Assessor and the Board of Equalization, was present. The meeting was tape recorded on the County's Tape Recording Machine and was also recorded by Beatrice V. Cranston, C.S.R.

File:
BOARD OF EQUALIZATION-
Hearings-1967.

- 1 APPLICATION NO. 4, A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY CARGILL OF CALIFORNIA, INC., SCHEDULED TO BE HEARD AT 2:00 P.M., ON NOVEMBER 20, 1967, WAS CONTINUED UNTIL 3:00 P.M. ON NOVEMBER 20, 1967.

File:
BOARD OF EQUALIZATION-
Hearings-1967.

- 2 APPLICATION NO. 11, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED BY ARMCO STEEL CORPORATION & ARMCO DRAINAGE & METAL PRODUCTS, WAS REDUCED BY THE BOARD OF EQUALIZATION SO THAT THE TOTAL MARKET VALUE ON THE THREE PARCELS IN QUESTION WOULD BE \$631,760.00 INSTEAD OF \$811,760.00 AND THAT THE NEW ASSESSED VALUE WOULD BE \$157,940.00 INSTEAD OF \$202,940.00, IN ACCORDANCE WITH THE ASSESSOR'S LETTER DATED NOVEMBER 16, 1967, AND FILED WITH THE CLERK, WHICH IN EFFECT IS A REDUCTION OF \$180,000.00 ONLY ON IMPROVEMENTS AS FOLLOWS:

PARCEL NO.	IMPROVEMENTS REDUCED	
	FROM	TO
32-250-19 -----	\$ 36,480.00	-----\$ 18,200.00
32-250-29 -----	570,480.00	----- 408,760.00
32-250-28 -----		No Change -----
Total	\$606,960.00	-----\$426,960.00

Upon motion of Supervisor Conner, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Conner, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1967.

- 3 BOARD OF EQUALIZATION MINUTES FOR OCTOBER 24, 25, 30 AND NOVEMBER 6, 1967, WERE APPROVED, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Conner, Stephens. Noes: None. Absent: None.

The Board of Equalization recessed at 2:08 P.M. and reconvened at 3:00 P.M. All members of the Board were present. Chairman Stephens presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings-1967.

- 4 APPLICATION NO. 4, A REDUCTION IN ASSESSMENT FILED BY CARGILL OF CALIFORNIA, INC., WAS CONSIDERED BY THE BOARD OF EQUALIZATION IN A CONTINUED HEARING ON NOVEMBER 20, 1967, AT 3:00 P.M. AFTER DUE CONSIDERATION WAS GIVEN, THE BOARD ADOPTED THE LETTER DATED NOVEMBER 17, 1967, AND FILED WITH THE CLERK, AS PREPARED BY THE COUNTY ASSESSOR AT THE REQUEST OF THE BOARD, WHICH IS TO SET THE NEW ASSESSED VALUE ON CARGILL'S POSSESSORY INTEREST ON APPLICATION NO. 4, AND IN EFFECT REDUCES THE MARKET VALUE FROM \$1,334,000.00 TO \$915,420.00 AND REDUCES THE ASSESSED VALUE FROM \$333,500.00 TO \$228,850.00.

Upon motion of Supervisor Conner, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Conner, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1967.

- 5 IN ACCORDANCE WITH THE STIPULATION OF OLIVER NORTHUP, ATTORNEY, REPRESENTING CARGILL OF CALIFORNIA, INC., ON THEIR APPLICATION NO. 4, FOR A REDUCTION IN ASSESSMENT, THE BOARD OF EQUALIZATION ADOPTS THE LETTER DATED NOVEMBER 17, 1967, SIGNED BY MARION F. BAKER, ASSESSOR AND FILED WITH THE CLERK, TO BE THE FINDING AND FACTS, THE CONCLUSION OF LAW AND TO SERVE AS SUCH IN REGARDS TO THIS HEARING ON APPLICATION NO. 4, AS STATED ABOVE.

Upon motion of Supervisor Conner, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Conner, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1967.

6 ADJOURNMENT OF BOARD OF EQUALIZATION AT 3:05 P.M. ON THE 20TH DAY OF NOVEMBER, 1967, WAS APPROVED BY THE BOARD.

Upon motion of Supervisor Conner, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Conner, Stephens. Noes: None. Absent: None.

X Laurence P. Henigan
CHAIRMAN, BOARD OF SUPERVISORS
AND BOARD OF EQUALIZATION,
COUNTY OF YOLO, STATE OF CALIFORNIA.

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Ex-Officio Clerk
of the Board of Equalization.

BY John E. Lucas
Deputy

TYPED BY bar
PROOF READ BY bar

APRIL 1, 1968

HEARING ON ASSESSMENT BOOK FOR YOLO-ZAMORA WATER DISTRICT.

Public Hearing on the Yolo-Zamora Water District Assessment Book was opened at 9:40 A.M., on the 1st day of April, 1968, in the Board of Supervisors' Room in the Yolo County Court-house, Woodland, California, pursuant to Supervisors' Minute Order No. 68-265. All members of the Board were present. Chairman Conner presided at the meeting.

Richard P. Hoppin, representing Russell Millsap, Secretary, reviewed the legal procedures which had been followed to call the hearing set for this day.

Mr. Richard Hoppin submitted the following report:

YOLO-ZAMORA WATER DISTRICT
P. O. BOX 387
WOODLAND, CALIFORNIA

Annual Estimate of the
Yolo-Zamora Water District
for the year 1968

A. Obligations that are unpaid and will mature this year		None
B. Obligations that will mature during the year.		
1. Legal fees	\$1,500.00	
2. Salary of secretary	300.00	
3. Salary of Directors	600.00	
4. Salary of Assessor, tax col. Tres.	600.00	
5. Salary of Engineers	200.00	
	<u>\$3,200.00</u>	\$3,200.00
C. Estimate of Obligations that probably will incur and mature during the next year.		
1. Stationary & office supplies	\$ 80.00	
2. Bond for Treasurer	25.00	
3. Compensation Insurance	15.00	
4. Public Liability Insurance	200.00	
5. Postage & envelopes	90.00	
6. Travel	1,500.00	
7. Auditor	120.00	
8. Legal Publications	50.00	
9. Telephone	20.00	
10. Engineering Service	450.00	
11. Contingencies	<u>1,250.00</u>	
	<u>\$3,800.00</u>	\$3,800.00
Total		\$7,000.00
Carry over to next year.		<u>00.00</u>
Amount to be raised by taxes		\$7,000.00

No portion of this estimate will be required for the payment of any bonds or of interest on any bonds.

/s/ Russell Millsap
Secretary, Yolo-Zamora Water District

March 4, 1968
Dated.

CERTIFICATION OF GROSS ASSESSED VALUE OF ALL LAND IN SAID DISTRICT READ.

I, L.S. Foster, as Assessor, Treasurer, and Tax Collector (consolidated) of the Yolo-Zamora Water District hereby certify that the within Assessment Book for the Yolo-Zamora Water District contains (a) the names of holders of title to the land, if known, and if unknown, that fact is set forth, (b) a description of all parcels of land sufficient to identify each such parcel, and (c) the cash value of each such parcel. And I further certify that all descriptions of land in this Assessment Book are taken from the records and maps of the Assessor of Yolo County, which said description by code area and parcel number has heretofore been accepted and approved by the Board of Supervisors of Yolo County.

Dated this 1st day of March, 1968

/s/ L.S. Foster
Assessor, Treasurer and Tax
Collector, (consolidated)

NO PROTESTS AT YOLO-ZAMORA WATER DISTRICT ASSESSMENT BOOK HEARING.

There being no written or oral protests, presented to the Board of Equalization, the Board of Equalization examined the Assessment Book and verbally accepted the above mentioned report of Mr. L.S. Foster, and requested it be filed with the Clerk as soon as possible.

File:
WATER DISTRICTS-YOLO-
ZAMORA-Assessment Book
Hearings-1968.

RESOLUTION NO. 68-25, FIXING AN AD VALOREM TAX RATE OF 20 CENTS PER \$100.00 IN VALUE OF LAND ASSESSED IN THE YOLO-ZAMORA WATER DISTRICT, WAS PASSED AND ADOPTED. THE CHAIRMAN OF THE BOARD OF SUPERVISORS WAS AUTHORIZED TO SIGN SAID RESOLUTION.

Upon motion of Supervisor Espigares, seconded by Supervisor Stephens, and duly carried, the above Resolution was passed and adopted by the following vote:

Ayes: Duncan, Edmonds, Espigares, Stephens, Conner. Noes: None. Absent: None.

RESOLUTION NO. 68-25

WHEREAS, the Board of Supervisors of the County of Yolo met as a Board of Equalization this 1st day of April, 1968, for the purpose of hearing all objections presented to it regarding the correctness of any assessment concerning the Yolo-Zamora Water District; and

WHEREAS, the Board of Supervisors this day heard all objections presented and all testimony relevant to said objections; and

WHEREAS, § 36605 through 36607 of the Water Code of the State of California have been fully complied with.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that the Board of Supervisors acting as a Board of Equalization fix an ad valorem rate of assessment upon each \$100.00 in value of the land assessed in the Yolo-Zamora Water District in the amount of twenty cents. This ad valorem assessment rate being a rate sufficient to raise the amount specified in the annual estimate of the sum required to discharge all of its objections.

PASSED AND ADOPTED by the Board of Supervisors of the County of Yolo, State of California, this 1st day of April, 1968, by the following vote:

AYES: Duncan, Edmonds, Espigares, Stephens, Conner.

NOES: None.

ABSENT: None.

/s/ W. W. CONNER
CHAIRMAN OF THE BOARD OF SUPER-
VISORS COUNTY OF YOLO, STATE OF
CALIFORNIA

ATTEST:
LAURENCE P. HENIGAN, CLERK

BY Pete E. Lucas Deputy
(Seal)

There being no further business to be considered on said hearing, the Board of Supervisors sitting as a Board of Equalization closed said hearing at 9:45 A.M. to attend to matters pertaining to the Board of Supervisors.

W. W. Conner
CHAIRMAN, BOARD OF SUPERVISORS,
COUNTY OF YOLO, STATE OF CALIF-
ORNIA.

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors

BY Pete E. Lucas Deputy

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JULY 15, 1968

The Yolo County Board of Supervisors sitting as a Board of Equalization, met on the 15th day of July, 1968, at 11:36 A.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, pursuant to State Law. All members of the Board were present on roll call, except Supervisor Conner. Vice Chairman Edmonds presided at the meeting.

County Counsel reported on changes in Board of Equalization rules. Clerk reported only one applicant has filed. Clerk reported that Notice of Hearing and filing time has already been published.

File:
BOARD OF EQUALIZATION-HEARINGS-
1968.

- 1 BOARD OF EQUALIZATION SETS SEPTEMBER 10, 1968, AT 2:00 P.M., AS THE DATE AND TIME TO HOLD PUBLIC HEARINGS ON APPLICATIONS FOR REDUCTION IN ASSESSMENT THAT MAY BE FILED WITH THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Espigares, Stephens, Edmonds. Noes: None. Absent: Conner.

File:
BOARD OF EQUALIZATION-Adjournment.

- 2 BOARD OF EQUALIZATION MEETING WAS ADJOURNED AT 11:45 A.M. ON THE 15TH DAY OF JULY, 1968, BY THE VICE CHAIRMAN.

X *W.W. Conner*
CHAIRMAN, BOARD OF EQUALIZATION,
COUNTY OF YOLO, STATE OF CALIFORNIA

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Ex-Officio Clerk
of the Board of Equalization.

BY *John E. Lucas* Deputy

TYPED BY bar
PROOF READ BY *Dane*

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SEPTEMBER 10, 1968

The Yolo County Board of Supervisors, sitting as a Board of Equalization, met on the 10th day of September, 1968, at 2:00 P.M., in the Board of Supervisors' Chambers, Yolo County Courthouse, Woodland, California, Room 207, pursuant to Minute Order of July 15, 1968, Entry No. 1. All members of the Board of Equalization were present on roll call. Chairman Conner presided at the meeting. The County Assessor and his deputies were present. The County Counsel's Office was represented by F. William Dedman to advise the County Assessor and the Board of Equalization. The meeting was tape recorded on the County Tape Recording Machine.

File:
BOARD OF EQUALIZATION-Hearings-
1968.

- 1 APPLICATION NO. 1, FILED BY RICE GROWERS ASSOCIATION OF CALIFORNIA FOR A REDUCTION IN ASSESSMENT ON SHIPMENTS IN EXPORT, WAS CONSIDERED AND DETERMINED BY THE BOARD THAT IT DOES NOT HAVE JURISDICTION TO ACT ON THE MATTER. SAID ABOVE APPLICATION WAS CONSIDERED AT A PUBLIC HEARING HELD ON SEPTEMBER 10, 1968, AT 2:00 P.M., IN THE PRESENCE OF ROBERT W. FREELAND, AGENT FOR SAID FIRM WHO PRESENTED THE MATTER AND ANSWERED QUESTIONS PERTAINING TO THE MATTER.

Upon motion of Supervisor Duncan, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Stephens, Conner. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1968.

- 2 APPLICATION NO. 2, FILED BY LAWRENCE W. MCMAHAN, FOR A REDUCTION IN ASSESSMENT ON PARCEL NO. 26-063-201, WOODLAND, CALIFORNIA, WAS DENIED. THE MATTER WAS CONSIDERED IN THE PRESENCE OF LAWRENCE W. MCMAHAN WHO PRESENTED THE MATTER AND ANSWERED QUESTIONS PERTAINING TO SAID APPLICATION. THE APPLICATION WAS CONSIDERED AT A PUBLIC HEARING HELD ON SEPTEMBER 10, 1968, AT 2:00 P.M.

Upon motion of Supervisor Stephens, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Stephens, Conner. Noes: None. Absent: None.

*Amended by
Minute Order
of Nov. 4, 1968
Entry No. 2*

File:
BOARD OF EQUALIZATION-
Hearings-1968.

- 3 APPLICATION NO. 3, FILED BY MARY J. VANSELL, FOR A REDUCTION IN ASSESSMENT ON PARCEL NO. 31-490-07-1, DAVIS, CALIFORNIA, WAS CONSIDERED AT A PUBLIC HEARING HELD ON SEPTEMBER 10, 1968, COMMENCING AT 2:00 P.M. AFTER DUE CONSIDERATION WAS GIVEN THE BOARD SET THE VALUE AT \$4,000.00 PER ACRE, WHICH IN EFFECT REDUCED THE ORIGINAL TOTAL VALUE FROM \$13,000.00 TO \$6,800.00 AND REDUCES THE ORIGINAL ASSESSED VALUE FROM \$3,250.00 TO \$1,750.00.

Upon motion of Supervisor Stephens, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Stephens, Conner. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1968.

- 4 APPLICATION NO. 4, FILED BY XEROX CORPORATION, FOR A REDUCTION IN ASSESSMENT ON RENTAL COPY MACHINES, WAS CONTINUED UNTIL AFTER THE XEROX CORPORATION HAS A PUBLIC HEARING BEFORE THE STATE BOARD OF EQUALIZATION, AS REQUESTED THROUGH THE COUNTY ASSESSOR'S OFFICE.

Upon motion of Supervisor Edmonds, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Stephens, Conner. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1968.

- 5 APPLICATION NO. 5, FILED BY CLIFTON M. & RUTH M. FARIS, FOR A REDUCTION IN ASSESSMENT ON PARCEL NO. 5-072-04-1, WOODLAND, CALIFORNIA, WAS DENIED. SAID MATTER WAS CONSIDERED IN THE PRESENCE OF CLIFTON FARIS WHO PRESENTED THE MATTER AND ANSWERED QUESTIONS PERTAINING TO SAID APPLICATION. THE APPLICATION WAS CONSIDERED AT A PUBLIC HEARING HELD ON SEPTEMBER 10, 1968, AT 2:00 P.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Stephens, Conner. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1968.

- 6 APPLICATION NO. 6, FILED BY CLIFTON M. & RUTH M. FARIS, FOR A REDUCTION IN ASSESSMENT ON PARCEL NO. 5-022-02-1, WOODLAND, CALIFORNIA, WAS CONSIDERED AT A PUBLIC HEARING HELD ON SEPTEMBER 10, 1968, COMMENCING AT 2:00 P.M. AFTER DUE CONSIDERATION WAS GIVEN THE BOARD SET THE APPRAISAL AT \$23,500.00, WHICH IN EFFECT REDUCED THE ORIGINAL VALUE FROM \$26,000.00 TO \$23,500.00 AND REDUCED THE ORIGINAL ASSESSED VALUE FROM \$6,500.00 TO \$5,875.00.

Upon motion of Supervisor Espigares, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Stephens, Conner. Noes: None. Absent: None.

The Board of Supervisors recessed at 3:55 P.M. and reconvened at 4:00 P.M. All members of the Board were present. Chairman Conner presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings-1968.

- 7 PUBLIC HEARING ON HUNTLEASE, INC; HUNT-WESSON FOODS, INC; AND HUNT FOODS & INDUSTRIES, INC. APPLICATIONS NO. 9 THROUGH NO. 13 FOR REDUCTION IN ASSESSMENTS SCHEDULED FOR SEPTEMBER 16, 1968, AT 2:00 P.M., WAS CONTINUED TO OCTOBER 7, 1968, AT 2:00 P.M., IN ACCORDANCE WITH THE CORRESPONDENCE RECEIVED BY THE CLERK.

Upon motion of Supervisor Espigares, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Stephens, Conner. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1968.

- 8 ADJOURNMENT OF BOARD OF EQUALIZATION MEETING AT 4:10 P.M. ON SEPTEMBER 10, 1968, UNTIL SEPTEMBER 16, 1968, AT 2:00 P.M., WAS APPROVED.

Upon motion of Supervisor Duncan, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Stephens, Conner. Noes: None. Absent: None.

SEPTEMBER 10, 1968
SEPTEMBER 16, 1968

X W.W. Conner
CHAIRMAN, BOARD OF SUPERVISORS &
BOARD OF EQUALIZATION, COUNTY OF
YOLO, STATE OF CALIFORNIA.

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY John E. Lucas
Deputy

TYPED BY bar
PROOF READ BY bar

SEPTEMBER 16, 1968

The Yolo County Board of Supervisors, sitting as a Board of Equalization, met on the 16th day of September, 1968, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, pursuant to Minute Order of September 10, 1968, Entry No. 8. All members of the Board of Equalization were present except Supervisor Duncan. The County Assessor and his deputies were present. County Counsel Charles R. Mack was present to advise the County Assessor and the Board of Equalization. The meeting was tape recorded on the County Tape Recording Machine.

File:
BOARD OF EQUALIZATION-Hearings-1968.

- 1 APPLICATION NO. 7, FILED BY DONALD M. MILLER & JUANITA W. MILLER & JOHN V. DAWSON, JR., & JOAN DAWSON, FOR A REDUCTION IN ASSESSMENT ON PARCEL NO. 24-170-40-1, DAVIS, CALIFORNIA, WAS CONSIDERED AT A PUBLIC HEARING HELD ON SEPTEMBER 16, 1968, COMMENCING AT 2:00 P.M. AFTER DUE CONSIDERATION WAS GIVEN, THE BOARD OF EQUALIZATION SET THE MARKET VALUE OF THE LAND AT \$500.00 PER ACRE, WHICH IN EFFECT REDUCED THE ORIGINAL VALUE FROM \$51,800.00 TO \$43,140.00 AND REDUCED THE ORIGINAL ASSESSED VALUE FROM \$12,950.00 TO \$10,785.00 FOR THE LAND.

Upon motion of Supervisor Espigares, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Espigares, Stephens, Conner. Noes: None. Absent: Duncan.

File:
BOARD OF EQUALIZATION-Hearings-1968.

- 2 APPLICATION NO. 7, FILED BY DONALD M. MILLER & JUANITA W. MILLER & JOHN V. DAWSON, JR., & JOAN DAWSON FOR A REDUCTION IN ASSESSMENT ON PARCEL NO. 24-170-40-1, PERTAINING TO IMPROVEMENTS WERE CONSIDERED AT A PUBLIC HEARING HELD ON SEPTEMBER 16, 1968, COMMENCING AT 2:00 P.M. AFTER THE MATTER WAS CONSIDERED, THE BOARD OF EQUALIZATION ORDERED THE IMPROVEMENTS TO REMAIN AS THEY WERE WHICH ARE APPRAISED AT \$9,000.00 AND ASSESSED AT \$2,250.00.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Espigares, Stephens, Conner. Noes: None. Absent: Duncan.

File:
BOARD OF EQUALIZATION-Hearings-1968.

- 3 APPLICATION NO. 8, FILED BY WESTERN OILFIELDS SUPPLY COMPANY, FOR A REDUCTION IN ASSESSMENT ON RENTAL PIPE AND EQUIPMENT, WAS CONSIDERED AND CONTINUED TO SEPTEMBER 30, 1968, AT 2:00 P.M., AS REQUESTED BY SAID COMPANY. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON SEPTEMBER 16, 1968, COMMENCING AT 2:00 P.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Espigares, Stephens, Conner. Noes: None. Absent: Duncan.

File:
BOARD OF EQUALIZATION-Hearings-1968.

- 4 ADJOURNMENT OF BOARD OF EQUALIZATION MEETING AT 3:20 P.M. ON SEPTEMBER 16, 1968, UNTIL SEPTEMBER 30, 1968, AT 2:00 P.M., WAS APPROVED.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Espigares, Stephens, Conner. Noes: None. Absent: Duncan.

X W.W. Conner
CHAIRMAN, BOARD OF EQUALIZATION,
COUNTY OF YOLO, STATE OF CALIFORNIA

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and the Board of
Equalization

BY John E. Lucas
Deputy

TYPED BY bar
PROOF READ BY bar

SEPTEMBER 30, 1968

The Yolo County Board of Supervisors, sitting as a Board of Equalization, met on the 30th day of September, 1968, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, pursuant to Minute Order of September 16, 1968, Entry No. 4. All members of the Board of Equalization were present. Chairman Conner presided at the meeting. The Assistant County Assessor and the Deputy County Assessor were present. The County Counsel was present to advise the County Assessor and the Board of Equalization. The meeting was tape recorded on the County Tape Recording Machine.

File:
BOARD OF EQUALIZATION-
Hearings-1968.

- 1 APPLICATION NO. 8, FILED BY WESTERN OILFIELDS SUPPLY COMPANY FOR A REDUCTION IN ASSESSMENT ON RENTAL PIPE AND EQUIPMENT RENTED TO FARMERS, OILFIELDS AND CONSTRUCTION COMPANIES, WAS DENIED ON THE BASIS THAT THE APPLICANT DID NOT PROVIDE SUFFICIENT EVIDENCE THAT THE PROPERTY IN QUESTION HAS NOT BEEN CORRECTLY ASSESSED. THE MATTER WAS CONSIDERED IN THE PRESENCE OF MR. CURTIS DARLING AND C. B. CHILDERS, AGENTS FOR SAID FIRM, WHO PRESENTED THE MATTER AND ANSWERED QUESTIONS PERTAINING TO SAID APPLICATIONS UNDER OATH. SAID APPLICATION WAS CONSIDERED AT A PUBLIC HEARING HELD ON SEPTEMBER 30, 1968, AT 2:00 P.M.

Upon motion of Supervisor Espigares, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Stephens, Conner. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1968.

- 2 BOARD OF EQUALIZATION MINUTES FOR SEPTEMBER 10 AND SEPTEMBER 16, 1968, WERE APPROVED AS PREPARED BY THE CLERK.

Upon motion of Supervisor Edmonds, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Stephens, Conner. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1968.

- 3 CORRECTED MINUTE ORDER ON BOARD OF EQUALIZATION APPLICATION NO. 6, ACTED UPON ON SEPTEMBER 10, 1968, TO READ PARCEL NO. 5-022-20-1 INSTEAD OF PARCEL NO. 5-002-02-1.

Upon motion of Supervisor Edmonds, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Stephens, Conner. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1968.

- 4 ADJOURNMENT OF BOARD OF EQUALIZATION MEETING AT 3:25 P.M. ON SEPTEMBER 30, 1968, UNTIL NOVEMBER 4, 1968, AT 2:00 P.M., WAS APPROVED.

Upon motion of Supervisor Espigares, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Stephens, Conner. Noes: None. Absent: None.

X *W. H. Conner*
CHAIRMAN, BOARD OF SUPERVISORS &
BOARD OF EQUALIZATION, COUNTY OF
YOLO, STATE OF CALIFORNIA

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Ex-Officio Clerk of
the Board of Equalization

BY *Laurence P. Henigan* Deputy

TYPED BY bar
PROOF READ BY bar

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NOVEMBER 4, 1968

On November 4, 1968,

The Yolo County Board of Supervisors, sitting as a Board of Equalization, met/at 2:55 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, pursuant to adjournment of Board of Equalization on September 30, 1968, and Board of Supervisors' Minutes Order No. 68-1192. All members of the Board of Equalization were present. Chairman Conner presided at the meeting. County Counsel and County Executive were present.

File:
BOARD OF EQUALIZATION-Hearings-
1968.

- 1 BOARD OF EQUALIZATION POSTPONED PUBLIC HEARINGS ON HUNTLEASE, INC.; HUNT-WESSON FOODS, INC.; AND HUNT FOODS & INDUSTRIES, INC., APPLICATIONS NO. 9 THRU NO. 13 FROM NOVEMBER 4, 1968 TO DECEMBER 9, 1968, AT 2:00 P.M., IN ACCORDANCE WITH BOARD OF SUPERVISORS MINUTE ORDER NO. 68-1192.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Stephens, Conner. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1968.

- 2 BOARD OF EQUALIZATION AMENDED MINUTE ORDER OF SEPTEMBER 10, 1968, REGARDING APPLICATION NO. 3, FILED BY MARY J. VANSELL, FOR A REDUCTION IN ASSESSMENT ON PARCEL NO. 31-490-07-1, SO THAT SAID BOARD ACTION READ THAT THE BOARD SET THE VALUE AT \$4,000.00 PER ACRE, WHICH IN EFFECT REDUCES THE ORIGINAL TOTAL VALUE FROM \$13,000.00 TO \$7,000.00 (INSTEAD OF \$6,500.00) AND REDUCES THE ORIGINAL ASSESSED VALUE FROM \$3,250.00 TO \$1,750.00.

Upon motion of Supervisor Duncan, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Stephens, Conner. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1968.

- 3 BOARD OF EQUALIZATION MINUTES FOR SEPTEMBER 30, 1968, WERE APPROVED AS PREPARED BY THE CLERK.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Stephens, Conner. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Adjournment.

- 4 ADJOURNMENT OF BOARD OF EQUALIZATION AT 3:00 P.M. ON NOVEMBER 4, 1968, UNTIL DECEMBER 9, 1968, AT 2:00 P.M., WAS APPROVED.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Stephens, Conner. Noes: None. Absent: None.

X *W. W. Conner*
CHAIRMAN OF THE BOARD OF SUPERVISORS
AND CHAIRMAN OF THE BOARD OF EQUALIZA-
TION, COUNTY OF YOLO, STATE OF CALIFORNIA

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *John E. Lucas* Deputy

TYPED BY bar
PROOF READ BY bar

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DECEMBER 9, 1968

The Yolo County Board of Supervisors, sitting as a Board of Equalization, met on the 9th day of December, 1968, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, pursuant to Minute Order of November 4, 1968, Entry No. 1. All members of the Board of Equalization were present. Chairman Conner presided at the meeting. County Assessor, his Deputies, and Louis F. Shearer, the Assessor's Attorney, were present. Mr. V. Judson Klein and Robert D. Platt from Johnston, Platt, Klein & Horton Law Firm in Oakland, California, were present to represent the Huntlease, Inc.; Hunt-Wesson Foods and Hunt Foods & Industries, Inc. County Counsel Charles Mack was present to advise the Board of Equalization. Gene Burkhalter, CSR Hearing Reporter, from Western Reporters, Sacramento, California, recorded the meeting. The meeting was also recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-Hear-
ings-1968.

- 1 APPLICATIONS NO. 9 THROUGH NO. 13, FILED BY HUNTLEASE, INC.; HUNT-WESSON FOODS, INC.; AND HUNT FOODS & INDUSTRIES, INC., FOR A REDUCTION IN ASSESSMENT WERE CONSIDERED. IT WAS STIPULATED BY ALL COUNSELS AND THE BOARD OF EQUALIZATION THAT THE COUNTY ASSESSOR NEED NOT FILE A REPORT WITH THE CLERK ON THE APPLICATIONS MENTIONED ABOVE.

File:
BOARD OF EQUALIZATION-Hear-
ings-1968.

- 2 APPLICATION NO. 12, FILED BY HUNTLEASE, INC., & HUNT-WESSON FOODS, INC., FOR A REDUCTION IN ASSESSMENT WAS CONSIDERED. IT WAS STIPULATED BY ALL COUNSELS AND THE BOARD OF EQUALIZATION THAT APPLICATION NO. 12 DID NOT COME UNDER THE JURISDICTION OF THE BOARD OF EQUALIZATION.

File:
BOARD OF EQUALIZATION-Hear-
ings-1968.

- 3 APPLICATIONS NO. 9, 10, 11 AND 13, FILED BY HUNTLEASE, INC.; HUNT-WESSON FOODS, INC.; AND HUNT FOODS & INDUSTRIES, INC., FOR A REDUCTION IN ASSESSMENT, WERE CONSIDERED. THE ATTORNEYS' FOR THE APPLICANT PRESENTED THE MATTER TO THE BOARD. MILTON L. RAY AND JAKE SCHANNHALS, EMPLOYED BY APPLICANT, TESTIFIED UNDER OATH ON MATTERS PERTAINING TO SAID ABOVE APPLICATIONS. APPLICANT'S EXHIBITS A THROUGH P OFFERED IN EVIDENCE WERE ACCEPTED BY THE CHAIRMAN TO BE FILED WITH THE CLERK.

Board of Equalization recessed at 4:00 P.M. and reconvened at 4:15 P.M. All members of the Board were present. Chairman Conner presided at the meeting.

File:
BOARD OF EQUALIZATION-Hear-
ings-1968.

- 4 BOARD OF EQUALIZATION RECESSED AT 4:50 P.M. ON DECEMBER 9, 1968, UNTIL DECEMBER 11, 1968, AT 2:00 P.M.

x W.W. Conner
CHAIRMAN, BOARD OF SUPERVISORS
AND THE BOARD OF EQUALIZATION,
COUNTY OF YOLO, STATE OF CALIFORNIA

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY

Pete E. Lucas
Deputy

TYPED BY bar
PROOF READ BY bar

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DECEMBER 11, 1968

The Yolo County Board of Supervisors, sitting as a Board of Equalization, met on the 11th day of December, 1968, at 2:06 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, pursuant to Minute Order of December 9, 1968, Entry No. 4. All members of the Board of Equalization were present. Chairman Conner presided at the meeting. County Assessor, his Deputies, and Louis F. Shearer, the Assessor's Attorney, were present. V. Judson Klein and Robert D. Platt, Attorneys from the Law Firm of Johnston, Platt, Klein & Horton, Oakland, California, were present to represent the Huntlease, Inc.; Hunt-Wesson Foods, Inc., and Hunt Foods & Industries, Inc. County Counsel Charles R. Mack was present to advise the Board of Equalization. James G. Vine, C.S.R. Hearing Reporter, from Western Reporters, Sacramento, California, recorded the meeting. The meeting was also recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-
Hearings-1968.

- 1 APPLICATIONS NO. 9, 10, 11 AND 13, FILED BY HUNTLEASE, INC.; HUNT-WESSON FOODS, INC.; AND HUNT FOODS & INDUSTRIES, INC., FOR A REDUCTION IN ASSESSMENT WERE CONSIDERED. SAMUEL G. BERBENA, DEPUTY COUNTY ASSESSOR, TESTIFIED UNDER OATH ON MATTERS PERTAINING TO SAID ABOVE APPLICATIONS.

File:
BOARD OF EQUALIZATION-Hearings-1968.

- 2 APPLICATIONS NO. 9, 10, 11 AND 13, FILED BY HUNTILEASE, INC., HUNT-WESSON FOODS, INC., AND HUNT FOODS & INDUSTRIES, INC., FOR A REDUCTION IN ASSESSMENT WERE CONSIDERED. APPLICANT'S EXHIBIT "C" AND COUNTY ASSESSOR'S EXHIBITS NO. 1 THROUGH NO. 3, OFFERED INTO EVIDENCE, WERE ACCEPTED BY THE CHAIRMAN TO BE FILED WITH THE CLERK.

File:
BOARD OF EQUALIZATION-Hearings-1968.

- 3 APPLICATIONS NO. 9, 10, 11 AND 13, FILED BY HUNTILEASE, INC., HUNT-WESSON FOODS, INC., AND HUNT FOODS & INDUSTRIES, INC., FOR A REDUCTION IN ASSESSMENT HAVING BEEN CONSIDERED, THE BOARD OF EQUALIZATION DENIED HUNT-WESSON ANY RELIEF ON INVESTMENT CREDIT.

Upon motion of Supervisor Duncan, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Stephens, Conner. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-1968.

- 4 APPLICATIONS NO. 9, 10, 11 AND 13, FILED BY HUNTILEASE, INC., HUNT-WESSON FOODS, INC., AND HUNT FOODS & INDUSTRIES, INC., FOR A REDUCTION IN ASSESSMENT HAVING BEEN CONSIDERED, THE BOARD DID NOT ALLOW HUNT-WESSON THE COST OF RESTORING THE EQUIPMENT TO OPERATING CONDITION.

Upon motion of Supervisor Stephens, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Stephens, Conner. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-1968.

- 5 APPLICATIONS NO. 9, 10, 11 AND 13, FILED BY HUNTILEASE, INC., HUNT-WESSON FOODS, INC., AND HUNT FOODS & INDUSTRIES, INC., FOR A REDUCTION IN ASSESSMENT HAVING BEEN CONSIDERED, THE BOARD OF EQUALIZATION READJUSTED THE YEARS OF DEPRECIATION FROM 15 YEARS TO 10 YEARS USEFUL LIFE OF THE FILPER EQUIPMENT, STARTING FROM THE TIME APPLICANT HAD POSSESSION OF THE EQUIPMENT.

Upon motion of Supervisor Espigares, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Stephens, Conner. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-1968.

- 6 APPLICATIONS NO. 9, 10, 11 AND 13, FILED BY HUNTILEASE, INC., HUNT-WESSON FOODS, INC., AND HUNT FOODS & INDUSTRIES, INC., FOR A REDUCTION IN ASSESSMENT HAVING BEEN CONSIDERED, THE BOARD ACCEPTED THE COUNTY ASSESSOR'S PROPOSED REDUCTION ON THE FMC EQUIPMENT, AS SAID PROPOSAL IS DETAILED IN ASSESSOR'S EXHIBIT 3.

Upon motion of Supervisor Stephens, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Stephens, Conner. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-1968.

- 7 APPLICATIONS NO. 9, 10, 11 AND 13, FILED BY HUNTILEASE, INC., HUNT-WESSON FOODS, INC., AND HUNT FOODS INDUSTRIES, INC., FOR A REDUCTION IN ASSESSMENT HAVING BEEN CONSIDERED, THE BOARD OF EQUALIZATION DID NOT ALLOW INVESTMENT CREDIT FOR 1966-67 TO HUNTILEASE.

Upon motion of Supervisor Espigares, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Stephens, Conner. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hear-
ings-1968.

- 8 APPLICATIONS NO. 9, 10, 11 AND 13, FILED BY HUNTLEASE, INC.: HUNT-WESSON FOODS, INC., AND HUNT FOODS & INDUSTRIES, INC., FOR A REDUCTION IN ASSESSMENT HAVING BEEN CONSIDERED, THE BOARD OF EQUALIZATION DENIED RELIEF TO HUNTLEASE, INC. IN REGARDS TO NON EXISTENT PROPERTY FOR 1965-1966, AS THE APPLICANT HASNOT SUBMITTED THE ACTUAL DATE OF PURCHASE OF THE EQUIPMENT IN QUESTION.

Upon motion of Supervisor Espigares, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Stephens, Conner. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hear-
ings-1968.

- 9 MOTION TO GRANT HUNTLEASE AND HUNT-WESSON A 15 YEAR LIFE, ON BOTH LEASED AND OWNED EQUIPMENT, INSTEAD OF A 20 YEAR LIFE, WAS LOST ON ROLL CALL. SAID MATTER IS IN REGARDS TO APPLICATIONS NO. 9, 10, 11 AND 13, FILED BY HUNTLEASE, INC.; HUNT-WESSON FOODS, INC., AND HUNT FOODS & INDUSTRIES, INC., FOR A REDUCTION IN ASSESSMENT.

Upon motion of Supervisor Duncan, seconded by Supervisor Conner, the above motion was lost on roll call.

Ayes: Duncan, Conner. Noes: Edmonds, Espigares, Stephens. Absent: None.

File:
BOARD OF EQUALIZATION-Hear-
ings-1968.

- 10 APPLICATIONS NO. 9, 10, 11 AND 13, FILED BY HUNTLEASE, INC.: HUNT-WESSON FOODS, INC., AND HUNT FOODS & INDUSTRIES, INC., FOR A REDUCTION IN ASSESSMENT HAVING BEEN CONSIDERED, THE BOARD OF EQUALIZATION RETAINED THE PROCEDURE TO USE A 20 YEAR LIFE ON EQUIPMENT FOR HUNT-WESSON AS IS PRESENTLY BEING USED BY THE ASSESSOR.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Espigares, Stephens. Noes: Duncan, Conner. Absent: None.

File:
BOARD OF EQUALIZATION-Hear-
ings-1968.

- 11 APPLICATIONS NO. 9, 10, 11 AND 13, FILED BY HUNTLEASE, INC.: HUNT-WESSON FOODS, INC., AND HUNT FOODS & INDUSTRIES, INC., FOR A REDUCTION IN ASSESSMENT HAVING BEEN CONSIDERED, THE BOARD OF EQUALIZATION RETAINED THE 20 YEAR LIFE AS THE BASIS FOR DEPRECIATION ON EQUIPMENT FOR HUNTLEASE AS IS PRESENTLY BEING USED BY THE ASSESSOR.

Upon motion of Supervisor Espigares, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Stephens, Conner. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hear-
ings-1968.

- 12 BOARD OF EQUALIZATION INSTRUCTED THE COUNTY COUNSEL TO PREPARE THE FINDINGS OF THE BOARD OF EQUALIZATION IN REGARDS TO APPLICATIONS NO. 9, 10, 11 AND 13, FILED BY HUNTLEASE, INC.; HUNT-WESSON FOODS, INC., AND HUNT FOODS & INDUSTRIES, INC., FOR A REDUCTION IN ASSESSMENT AND THE VARIOUS ACTIONS TAKEN BY THE BOARD THIS DAY. SAID FINDINGS ARE TO BE PRESENTED TO THE BOARD FOR APPROVAL IN THE NEAR FUTURE.

Upon motion of Supervisor Duncan, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Stephens, Conner. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hear-
ings-1968.

- 13 PUBLIC HEARING ON APPLICATIONS NO. 9, 10, 11 AND 13, FILED BY HUNTLEASE, INC.; HUNT-WESSON FOODS, INC., AND HUNT FOODS & INDUSTRIES, INC., FOR A REDUCTION IN ASSESSMENT HAVE BEEN CONTINUED FROM THIS DAY TO DECEMBER 30, 1968, AT 10:30 A.M. TO CONSIDER THE FINDINGS TO BE PRESENTED BY THE COUNTY COUNSEL.

Upon motion of Supervisor Espigares, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Stephens, Conner. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1968.

14 CHAIRMAN RECESSED THE BOARD OF EQUALIZATION AT 5:28 P.M. ON THE
11th DAY OF DECEMBER, 1968, UNTIL DECEMBER 30, 1968, AT 10:30 A.M.

X W.W. Conner
CHAIRMAN OF THE BOARD OF SUPERVISORS,
AND BOARD OF EQUALIZATION, COUNTY OF
YOLO, STATE OF CALIFORNIA.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY John E. Lucas
Deputy

TYPED BY bar
PROOF READ BY Bar

DECEMBER 30, 1968

The Yolo County Board of Supervisors, sitting as a Board of Equalization, met on the 30th day of December, 1968, at 10:30 A.M. in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, pursuant to Minute Order of December 11, 1968, Entry No. 13 and Entry No. 14. All members of the Board of Equalization were present. Chairman Conner presided at the meeting. County Assessor and a Deputy were present. Robert K. Baker, Deputy County Counsel, was present to advise the Board.

File:
BOARD OF EQUALIZATION-Hearings-
1968.

1 FINDINGS OF FACT PREPARED BY THE COUNTY COUNSEL OF YOLO COUNTY, IN REGARDS TO HUNTLEASE, INC., APPLICATIONS NO. 9 THROUGH NO. 12 AND HUNT-WESSON FOODS, INC., APPLICATION NO. 13, FOR A REDUCTION IN ASSESSMENT, WERE ADOPTED BY THE BOARD OF EQUALIZATION OF YOLO COUNTY. THE CHAIRMAN OF THE BOARD OF EQUALIZATION WAS AUTHORIZED TO SIGN SAID FINDINGS AND TO FILE THE SAME WITH THE CLERK. SAID FINDINGS ARE ATTACHED HERETO AND MADE A PART OF THIS MINUTE ORDER. THE FINDINGS OF FACT MENTIONED ABOVE WERE CONSIDERED AT 10:30 A.M. ON DECEMBER 30, 1968, IN ACCORDANCE WITH MINUTE ORDER OF DECEMBER 11, 1968, ENTRY NO. 13.

Upon motion of Supervisor Espigares, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Stephens, Conner. Noes: None. Absent: None.

BEFORE THE BOARD OF SUPERVISORS OF THE COUNTY OF YOLO
STATE OF CALIFORNIA, SITTING AS A BOARD
OF EQUALIZATION

In the Matter of the Application of HUNTLEASE, INC., et al	NO. <u>9</u>
In the Matter of the Application of HUNTLEASE, INC., et al	NO. <u>10</u>
In the Matter of the Application of HUNTLEASE, INC., et al	NO. <u>11</u>
In the Matter of the Application of HUNTLEASE, INC., et al	NO. <u>12</u>
In the Matter of the Application of HUNT-WESSON FOODS, INC.	NO. <u>13</u>

FINDINGS OF FACT

The above entitled matters came on regularly for consolidated hearing on December 9, 1968, before the Board of Supervisors of the County of Yolo sitting as a County Board of Equalization.

JOHNSTON, PLATT, KLEIN & HORTON, Attorneys at Law, by V. Judson Klein and Robert D. Platt appeared as counsel for the applicants and Lewis F. Shearer, Esq., appeared as counsel for the Assessor. The Board having hear the testimony and having examined the proofs for decision and being fully advised in the premises makes its findings of fact as follows:

It is true that:

- I. Application No. 13 by HUNT-WESSON FOODS, INC.
 - A. Equipment owned by HUNT-WESSON FOODS, INC.
 1. The full cash value of the equipment of Application No. 13 owned by HUNT-WESSON FOODS, INC. as determined by the Assessor and upon which the protested assessment is based is \$2,927,587.
 2. Except for the matters of useful life, investment credit and cost of restoration, the Assessor's method of determining full cash value is not in issue.
 3. Useful Life:
 - a. The useful life employed by the Assessor in his determination of full cash value is twenty (20) years.
 - b. The useful life is in fact twenty (20) years.
 4. Investment Credit:
 - a. An investment credit is authorized for income tax purposes on the purchase of equipment of this nature.
 - b. The availability of such an investment credit does not reduce the full cash value of the instant equipment below the amount determined by the Assessor.
 5. Cost of Restoration:
 - a. On lien date, a portion of the equipment is disassembled for routine annual inspection, maintenance and repair.
 - b. The full cash value of that equipment is not diminished by disassembly or the cost of restoration.
 6. The full cash value as of lien date 1968 of the equipment of Application No. 13 owned by HUNT-WESSON FOODS, INC. is \$2,927,587.
 - B. Equipment Leased from FILPER.
 7. The full cash value of the equipment of Application No. 13 leased from FILPER as determined by the Assessor and upon which the protested assessment is based is \$287,632.
 8. Except for the useful life of a portion of this FILPER equipment, the Assessor's method of determining full cash value is not in issue.
 9. The useful life employed by the Assessor in the determination of the full cash value of the pitters and feeders is fifteen (15) years.
 10. The useful life is in fact ten (10) years.
 11. The useful life commenced on the date Applicants acquired possession of the equipment.
 12. Applicants acquired possession of the FILPER equipment in 1962.
 13. The full cash value of the FILPER equipment, employing a useful life of ten (10) years for the pitters and feeders and otherwise following the Assessor's methods of determination is \$209,461.
 14. The full cash value of the equipment of Application No. 13 leased from FILPER on lien date 1968 is \$209,461.
 - C. Equipment leased from FMC
 15. The full cash value of the equipment of Application No. 13 leased from FMC as determined by the Assessor and upon which the protested assessment is based is \$120,646.
 16. Except for the matters of trade level markup and skin eliminators, the Assessor's method of determining full cash value is not in issue.
 17. As to the equipment claimed to be subject to an excessively large trade level markup:
 - a. In making his determination of full cash value of certain leased tomato peelers the Assessor used the following unit costs which are the selling prices reported to him by the owner-manufacturer:

tomato peelers TP 300	\$27500
tomato peelers TP 301	11251
 - b. The Assessor confirmed his determination which was based on the cost less depreciation approach by an income approach analysis.
 - c. The manufacturer's own cost of manufacture as reported to the Assessor for the equipment is as follows:

tomato peelers TP 300	\$12243
tomato peelers TP 301	5009
 - d. The selling prices used by the Assessor in fact represent the cost of the equipment at the trade level at which it is assessed.
 18. Included in that sum of \$120,646 is an Assessor's determination that the full cash value of skin eliminator equipment is \$43,884.
 19. The Assessor has re-determined the full cash value of the skin eliminator equipment to be and it is \$8,205.
 20. The full cash value of the equipment of Application No. 13 leased from FMC on lien date 1968 is \$84,967.
 - D. Full cash value of Application No. 13.
 21. The full cash value of the equipment of Application No. 13 on lien date 1968 is \$3,222,015.
 - E. Equalized assessed valuation:
 22. For Yolo County for the year 1968-69, the ratio by which Revenue and Taxation Code § 1605 requires full cash value to be multiplied is 25%.
 23. The full cash value of the equipment of Application No. 13 (\$3,222,015) multiplied by 25% is \$805,504.
 24. The equalized assessed valuation of the property of Application No. 13 is \$805,504.
 25. The equipment of Application No. 13 is a portion of the property described on the 1968-69 Yolo County Secured Roll as Parcel No. 32-230-04-1, the net taxable assessed value of which as entered is \$2,502,230 and is a portion of the personal property the value of which entered thereon is \$2,029,730.
 26. The equalized net taxable assessed value of the property so described as Parcel No. 32-230-04-1 is \$2,473,768 and the equalized assessed value of the personal property included therein is \$2,001,268.
- II. HUNTLEASE equipment of Application Nos. 9, 10 and 11.
 27. The full cash value of the HUNTLEASE equipment as determined by the Assessor and upon which the protested escape assessments are based is as follows:
 - a. Application No. 9 (1965) \$2,961,320.
 - b. Application No. 10 (1966) \$3,219,640.
 - c. Application No. 11 (1967) \$3,173,000.
 28. Except for the matters of useful life, investment credit and non-existent property, the Assessor's method of determining full cash value is not in issue.
 29. Useful life of the equipment of Application No. 10 (1966) and Application No. 11 (1967):

- a. The useful life employed by the Assessor in his determinations of full cash value is twenty (20) years.
 b. The useful life is in fact twenty (20) years.
30. Investment credit as to equipment of Application No. 10 (1966) and Application No. 11 (1967):
 a. An investment credit was authorized for income tax purposes on the purchase of equipment of this nature on the lien dates in question.
 b. The availability of such an investment credit does not reduce the full cash value of the equipment below the amounts determined by the Assessor.
31. As to the property of Application No. 9 (1965) and Application No. 10 (1966) claimed to be non-existent:
 a. In making his determination of full cash value the Assessor assumed that all the equipment acquired during the years 1965 and 1966 was acquired before lien date of each respective year.
 b. All the equipment acquired during the years 1965 and 1966 was in fact acquired before lien date of each respective year.
32. The full cash value of the equipment of Application Nos. 9, 10 and 11 as of lien date for the year it escaped assessment is as follows:
- | Application No. | Year | Amount |
|-----------------|------|-------------|
| 9 | 1965 | \$2,961,320 |
| 10 | 1966 | 3,219,640 |
| 11 | 1967 | 3,173,000 |

33. For Yolo County the ratio by which Revenue and Taxation Code § 1605 requires full cash value to be multiplied for the years 1965, 1966 and 1967 is as follows:

Year	Percent
1965	23.69%
1966	24.955%
1967	25%

34. The full cash values of the equipment of Applications Nos. 9, 10 and 11 multiplied by the proper ratio are as follows:
 Application No. 9 - \$2,961,320 x 23.69% = \$701,537
 Application No. 10 - \$3,219,640 x 24.955% = \$803,461
 Application No. 11 - \$3,173,000 x 25% = \$793,250
35. The equalized assessed valuations of the property of Applications Nos. 9, 10 and 11 are as follows:
 Application No. 9 is \$701,537
 Application No. 10 is \$803,461
 Application No. 11 is \$793,250.

ORDER

- On the basis of the foregoing Findings of Fact, IT IS HEREBY ORDERED as follows:
- That as to Application No. 9, Assessment No. 6842 of the 1968-69 unsecured roll, is hereby lowered from \$740,330 to \$701,537.
 - That as to Application No. 10, Assessment No. 6843 of the 1968-69 unsecured roll, is hereby lowered from \$804,910 to \$803,461.
 - That the applicants take nothing by reason of Application No. 11.
 - That as to Application No. 13, the assessment of personal property of Parcel No. 32-230-04-1 of the 1968-69 secured roll is hereby lowered from \$2,029,730 to \$2,001,268, and the assessment of net taxable property of said parcel is lowered to \$2,473,768.

PASSED AND ADOPTED by the Board of Supervisors of the County of Yolo, State of California, sitting as a County Board of Equalization, this 30th day of December, 1968, by the following vote:

AYES: Duncan, Edmonds, Espigares, Stephens, Conner.
 NOES: None.
 ABSENT: None.

s/s W. W. CONNER
 CHAIRMAN OF THE BOARD OF SUPERVISORS
 COUNTY OF YOLO, STATE OF CALIFORNIA

ATTEST:
 LAURENCE P. HENIGAN, CLERK

BY s/s PETE E. LUCAS Deputy
 (SEAL)

Board of Equalization recessed at 10:40 A.M. and reconvened at 10:56 A.M. All members of the Board were present. Chairman Conner presided at the meeting.

File:
 BOARD OF EQUALIZATION-Hearings-
 1968.

- 2 BOARD OF EQUALIZATION MINUTES FOR NOVEMBER 4, 1968, DECEMBER 9 AND 11, 1968, WERE APPROVED, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Espigares, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Stephens, Conner. Noes: None. Absent: None.

File:
 BOARD OF EQUALIZATION-Hearings-
 1968.

- 3 ADJOURNMENT OF BOARD OF EQUALIZATION AT 10:59 A.M., DECEMBER 30, 1968, WAS APPROVED.

Upon motion of Supervisor Espigares, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Edmonds, Espigares, Stephens, Conner. Noes: None. Absent: None.

X Arthur W. Edmonds
CHAIRMAN OF THE BOARD OF SUPERVISORS,
AND BOARD OF EQUALIZATION, COUNTY OF
YOLO, STATE OF CALIFORNIA.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY Bob E. Lucas
Deputy

TYPED BY bar
PROOF READ BY bar

CLERK'S NOTE: BOARD OF SUPERVISORS APPROVED DECEMBER 30, 1968 MINUTES BY MINUTE ORDER 69-15, BK.12, P.342.

MAY 19, 1969

The Yolo County Board of Supervisors, sitting as a Board of Equalization, met on the 19th day of May, 1969, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present. Chairman Edmonds presided at the meeting. County Assessor, Deputy County Counsel, and Counsel for the applicant were present. Beverly Toms, C.S.R. Hearing Reporter, from Western Reporters, Sacramento, California, recorded the meeting. The meeting was also recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-
Hearings-1969.

- 1 PUBLIC HEARING ON SPEEDSPACE CORPORATION APPLICATION FOR REVIEW, REDUCTION, EQUALIZATION AND ADJUSTMENT OF ASSESSMENT WAS CONSIDERED AT 2:00 P.M. ON MAY 19, 1969, IN THE BOARD OF SUPERVISORS' CHAMBERS AND CONTINUED TO JUNE 2, 1969, AT 2:00 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Stephens, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Adjournment.

- 2 ADJOURNMENT OF BOARD OF EQUALIZATION AT 2:10 P.M. ON MAY 19, 1969, UNTIL JUNE 2, 1969, AT 2:00 P.M., WAS APPROVED.

Upon motion of Supervisor Duncan, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Stephens, Edmonds. Noes: None. Absent: None.

X Arthur W. Edmonds
CHAIRMAN, OF THE BOARD OF SUPERVISORS,
AND BOARD OF EQUALIZATION, COUNTY OF
YOLO, STATE OF CALIFORNIA

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Ex-Officio Clerk
of the Board of Equalization

BY Bob E. Lucas Deputy

TYPED BY bar
PROOF READ BY bar

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JUNE 2, 1969

The Yolo County Board of Supervisors, sitting as a Board of Equalization, met on June 2, 1969, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present on roll call, except Supervisor Edmonds. Vice Chairman Duncan presided at the meeting in the absence of Chairman Edmonds.

File:
BOARD OF EQUALIZATION-Hearings-
1969.

- 1 THE PUBLIC HEARING SCHEDULED AT 2:00 P.M. ON JUNE 2, 1969, WAS CONTINUED TO JUNE 9, 1969, AT 9:45 A.M., TO CONSIDER SPEEDSPACE CORPORATION APPLICATION FOR REVIEW, REDUCTION, EQUALIZATION AND ADJUSTMENT OF ASSESSMENT, AS REQUESTED BY THE ATTORNEY FOR SPEEDSPACE CORPORATION.

Upon motion of Supervisor Bell, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Bell, Espigares, Stephens, Duncan. Noes: None. Absent: Edmonds.

JUNE 2, 1969
JUNE 9, 1969File:
BOARD OF EQUALIZATION-Hearings-
1969.

- 2 ADJOURNMENT OF BOARD OF EQUALIZATION MEETING AT 2:08 P.M. ON
JUNE 2, 1969, UNTIL JUNE 9, 1969, AT 9:45 A.M., WAS APPROVED.

Upon motion of Supervisor Espigares, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Bell, Espigares, Stephens, Duncan. Noes: None. Absent: Edmonds.

X Arthur H. Edmonds
VICE CHAIRMAN OF THE BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION, COUNTY OF YOLO,
STATE OF CALIFORNIA

LAURENCE P. MENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Ex-Officio Clerk
of the Board of Equalization

By John E. Lucas Deputy

TYPED BY bar
PROOF READ BY bar

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JUNE 9, 1969

The Yolo County Board of Supervisors, sitting as a Board of Equalization, met on June 9, 1969, at 9:45 A.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present, except Supervisor Edmonds and Supervisor Stephens, excused to attend a water meeting in Washington, D.C. Vice-Chairman Duncan presided at the meeting in the absence of Chairman Edmonds.

File:
BOARD OF EQUALIZATION-Hearings-1969.

- 1 DISCONTINUED SPEEDSPACE CORPORATION APPLICATION FOR REVIEW,
REDUCTION, EQUALIZATION AND ADJUSTMENT OF ASSESSMENT, BEFORE
THE BOARD OF EQUALIZATION, IN ACCORDANCE WITH THE REQUEST FILED
WITH THE CLERK.

Upon motion of Supervisor Espigares, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Bell, Espigares, Duncan. Noes: None. Absent: Edmonds, Stephens.

File:
BOARD OF EQUALIZATION-Adjournment.

- 2 ADJOURNMENT OF BOARD OF EQUALIZATION AT 9:50 A.M. ON
JUNE 9TH, 1969, WAS APPROVED.

Upon motion of Supervisor Espigares, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Bell, Espigares, Duncan. Noes: None. Absent: Edmonds, Stephens.

X Arthur H. Edmonds
VICE CHAIRMAN, BOARD OF SUPERVISORS
AND BOARD OF EQUALIZATION, COUNTY OF
YOLO, STATE OF CALIFORNIA

LAURENCE P. MENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of Supervisors
and Ex-Officio Clerk of the Board of Equalization

By John E. Lucas Deputy

TYPED BY bar
PROOF READ BY bar

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The Yolo County Board of Supervisors sitting as a Board of Equalization, met on the 22nd day of July, 1969, at 11:40 A.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, pursuant to State Law. July 21, 1969, was the third Monday of July, but beings that the said day was declared a legal holiday for the landing of our astronauts on the moon, all Board of Supervisors and Board of Equalization matters were automatically moved to the following work day. All members of the Board of Equalization were present on roll call. Chairman Edmonds presided at the meeting.

The Clerk reported only two applications have been filed, and that a notice, giving the Public information about the period for filing applications for reduction in assessments and time of hearing the same, has already been published.

File:
BOARD OF EQUALIZATION-Hearings-1969.

- 1 BOARD OF EQUALIZATION SETS SEPTEMBER 2, 1969, AT 2:00 P.M., AS THE DATE AND TIME TO COMMENCE PUBLIC HEARINGS ON APPLICATIONS FOR REDUCTION IN ASSESSMENT THAT WILL BE FILED WITH THE CLERK ON OR BEFORE AUGUST 26, 1969, AT 5:00 P.M. SAID PUBLIC HEARINGS WILL BE HELD IN THE BOARD OF SUPERVISORS' CHAMBERS, LOCATED IN THE YOLO COUNTY COURTHOUSE, WOODLAND, CALIFORNIA.

Upon motion of Supervisor Espigares, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Stephens, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-1969.

- 2 BOARD OF EQUALIZATION MEETING WAS ADJOURNED AT 11:44 A.M. ON JULY 22, 1969, UNTIL SEPTEMBER 2, 1969, AT 2:00 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Stephens, Edmonds. Noes: None. Absent: None.

Arthur W. Edmonds
VLC CHAIRMAN, BOARD OF EQUALIZATION,
COUNTY OF YOLO, STATE OF CALIFORNIA

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Ex-Officio Clerk of
the Board of Equalization

BY *John E. Lucas* DEPUTY

TYPED BY bar
PROOF READ BY bar

NOTE: (SAID MINUTE ORDER WRITTEN BELOW WAS PASSED BY THE YOLO COUNTY BOARD OF SUPERVISORS)
(ON AUGUST 4, 1969 AS APPEARS IN SUPERVISORS MINUTE BOOK 13, PAGE 29. SEE SAID BOOK.)

File:
BOARD OF EQUALIZATION-Minutes-1969

MINUTE ORDER NO. 69-869: APPROVED BOARD OF EQUALIZATION MINUTES FOR JULY 22, 1969, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Bell, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Bell, Edmonds. Noes: None. Absent: Espigares, Stephens.

SEPTEMBER 2, 1969

The Yolo County Board of Supervisors sitting as a Board of Equalization, met on the 2nd day of September, 1969, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, pursuant to State Law and Minute Order of July 22, 1969. All members of the Board of Equalization were present on roll call. Chairman Edmonds presided at the meeting. The County Assessor and a couple of his deputies were present.

File:
BOARD OF EQUALIZATION-Hearings-1969.

- 1 APPLICATION NO. 1, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION PUBLIC HEARING, WAS CONTINUED FROM SEPTEMBER 2, 1969, AT 2:00 P.M., TO OCTOBER 6, 1969, COMMENCING AT 2:00 P.M., IN ACCORDANCE WITH THE LETTER FROM FREDERICK R. ESTEY, ATTORNEY AT LAW FOR E.L. WALLACE.

Upon motion of Supervisor Duncan, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Stephens, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-HEARINGS-
1969.

- 2 APPLICATION NO. 2, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY DEL PAC PROPERTIES, INC., c/o A & A BUILDERS, WAS WITHDRAWN BY THE APPLICANT AND THE BOARD OF EQUALIZATION ACCEPTED SAID WITHDRAWAL AS FILED WITH THE CLERK AND CANCELLED THE PUBLIC HEARING SCHEDULED FOR SEPTEMBER 2, 1969, COMMENCING AT 2:00 P.M.

Upon motion of Supervisor Bell, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Stephens, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-1969.

- 3 APPLICATION NO. 3, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION PUBLIC HEARING, WAS CONTINUED FROM SEPTEMBER 2, 1969, COMMENCING AT 2:00 P.M. TO OCTOBER 6, 1969, COMMENCING AT 2:00 P.M., IN ACCORDANCE WITH THE LETTER FILED WITH THE CLERK BY STEPHEN H. SOSNICK.

Upon motion of Supervisor Duncan, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Stephens, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1969.

- 4 BOARD OF EQUALIZATION ADJOURNED AT 2:30 P.M. ON SEPTEMBER 2, 1969, UNTIL SEPTEMBER 15, 1969, AT 2:00 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Stephens, Edmonds. Noes: None. Absent: None.

X *Edmond*
CHAIRMAN, BOARD OF SUPERVISORS AND BOARD
OF EQUALIZATION, COUNTY OF YOLO, STATE
OF CALIFORNIA

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Ex-Officio Clerk of
the Board of Equalization

BY *Deputy* Deputy

TYPED BY bar
PROOF READ BY Dan

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SEPTEMBER 15, 1969

The Yolo County Board of Supervisors sitting as a Board of Equalization, met on the 15th day of September, 1969, at 2:00 P. M., in the Board of Supervisors Chamber, Room 207, Yolo County Courthouse, Woodland, California, pursuant to State Law and Minute Order of September 2, 1969. All members of the Board of Equalization were present. Chairman Edmonds presided at the meeting. County Assessor and a couple of his deputies were present. James G. Vine, C.S.R., Hearing Reporter, recorded the meeting. The meeting was also recorded on the County Tape Recording Machine.

File:
BOARD OF EQUALIZATION-
Hearings-1969.

- 1 APPLICATION NO. 4, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED WITH THE CLERK BY RICE GROWERS ASSOCIATION OF CALIFORNIA, WAS CONSIDERED AND THE PUBLIC HEARING ON SAID APPLICATION WAS CONTINUED FROM SEPTEMBER 15, 1969, AT ABOUT 2:00 P. M. UNTIL OCTOBER 27, 1969, AT ABOUT 2:00 P. M., AS VERBALLY REQUESTED BY STEPHEN SCHWARTZ REPRESENTING RICE GROWERS ASSOCIATION OF CALIFORNIA.

Upon motion of Supervisor Stephens, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Stephens, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1969.

- 2 APPLICATION NO. 5, FILED BY JOSEPH & M. G. HARLING, FOR A REDUCTION IN ASSESSMENT ON PARCEL NO. 25-340-15, WOODLAND, CALIFORNIA, WAS CONSIDERED AT A PUBLIC HEARING HELD ON SEPTEMBER 15, 1969, AT ABOUT 2:00 P. M. AFTER DUE CONSIDERATION WAS GIVEN, THE BOARD RETAINED THE VALUE ON THE FLAT LAND THAT IS AGRICULTURE INCLINED AT \$1,200.00 PER ACRE AND REDUCED THE VALUE OF THE HILL LAND FROM \$800.00 PER ACRE TO \$500.00 PER ACRE, WHICH IN EFFECT REDUCES THE ASSESSED VALUE OF THE PARCEL FROM \$12,700.00 TO \$12,040.00.

Upon motion of Supervisor Bell, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Stephens, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1969.

- 3 APPLICATION NO. 6, FILED BY SUMITOMO SHOJI AMERICA, INC., FORMERLY SUMITOMO SHOJI NEW YORK INC., PORTLAND, OREGON, WAS CONSIDERED AND THE PUBLIC HEARING SCHEDULED FOR SEPTEMBER 15, 1969, AT ABOUT 2:00 P. M., WAS CONTINUED TO NOVEMBER 3, 1969, AT ABOUT 2:00 P. M., AS VERBALLY REQUESTED BY HARDEN R. EYRING REPRESENTING SAID ABOVE APPLICANT.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Stephens, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1969.

- 4 BOARD OF EQUALIZATION MEETING OF SEPTEMBER 15, 1969, WAS ADJOURNED AT 3:10 P. M. UNTIL SEPTEMBER 29, 1969, AT ABOUT 2:00 P. M.

Upon motion of Supervisor Stephens, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Stephens, Edmonds. Noes: None. Absent: None.

Arthur H. Edmonds
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION.

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

By *Ed E. Lucas*
Deputy

SEPTEMBER 29, 1969

The Yolo County Board of Supervisors sitting as a Board of Equalization, met on the 29th day of September, 1969, at 2:15 P. M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, pursuant to State Law and Minute Order of September 15, 1969. All members of the Board of Equalization were present. Chairman Edmonds presided at the meeting. County Assessor and a couple of his deputies were present. James G. Vine, C.S.R., Hearing Reporter, recorded the meeting. The meeting was also recorded on the County Tape Recording Machine.

File:
BOARD OF EQUALIZATION-
Hearings- 196_

- 1 APPLICATION NO. 7, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, WAS DENIED, ON THE GROUNDS THAT THE YOLO COUNTY BOARD OF EQUALIZATION DOES NOT HAVE JURISDICTION IN THIS MATTER. AS THE APPLICANT CLAIMS THAT THE PELLETS INVENTORY IS IN SHIPMENT IN FOREIGN COMMERCE AND IS IMMUNED FROM LOCAL PROPERTY TAXATION BY VIRTUE OF THE U. S. CONSTITUTION.

Upon motion of Supervisor Stephens, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Stephens, Edmonds. Noes: None. Absent: None.

File:

BOARD OF EQUALIZATION-
Hearings- 196_

- 2 APPLICATION NO. 8, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION ON PARCEL NO. 33-332-23, AS FILED BY PAUL AND VANITA GWENDOLYN SMOLEY, DAVIS, CALIFORNIA, WAS DENIED, AND THE BOARD OF EQUALIZATION UPHOLD THE YOLO COUNTY ASSESSOR'S FIGURES AS A FAIR VALUE PLACED ON MR. SMOLEY'S PROPERTY.

Upon motion of Supervisor Espigares, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Stephens, Edmonds. Noes: None. Absent: None.

File:

BOARD OF EQUALIZATION-
Hearings- 196_

- 3 MOTION ON APPLICATION NO. 9, TO REDUCE THE VALUE ON PARCEL NO. 21-520-08 FROM \$256,000.00 TO \$150,000.00 AS A FAIR VALUE, WAS LOST ON ROLL CALL. SAID APPLICATION WAS FILED BY FLOYD B. RICE, OWNER OF SAID PARCEL.

Upon motion of Supervisor Bell, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Stephens, Edmonds. Noes: None. Absent: None.

File:

BOARD OF EQUALIZATION-
Hearings- 196_

- 4 APPLICATION NO. 9, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY FLOYD B. RICE ON PARCEL NO. 21-520-08, WAS REDUCED FROM FULL CASH VALUE OF \$256,000.00 TO \$220,440.00 ON THE 480 ACRES OF LAND AS FOLLOWS:

- 1- 104 acres of Level Irrigated Land was reduced to \$850.00 per acre.
- 2- 316 acres of unlevelled land was reduced to \$400.00 per acre.
- 3- 36 acres of rolling land was reduced to \$150.00 per acre.
- 4- 24 acres of roads, canals and ditch waste was reduced to \$10.00 per acre.

Upon motion of Supervisor Espigares, seconded by Supervisor Duncan, and duly carried, the above motion was ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Stephens. Noes: None. Absent: None.

File:

BOARD OF EQUALIZATION-
Hearings- 196_

- 5 APPLICATION NO. 10, FOR A REDUCTION IN ASSESSMENT, AS FILED BY MARUBENI-IIDA (AMERICA) INC., WAS CONTINUED FROM SEPTEMBER 29, 1969, TO NOVEMBER 17, 1969, AT 2:00 P. M. IN ACCORDANCE WITH A LETTER FROM ROGER J. FLEISCHMANN, ATTORNEY AND AGENT FOR MARUBENI-IIDA (AMERICA) INC., NOW ON FILE WITH THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Stephens, Edmonds. Noes: None. Absent: None.

File:

BOARD OF EQUALIZATION-
Hearings- 196_

- 6 BOARD OF EQUALIZATION MINUTES FOR SEPTEMBER 2 AND 15, 1969, AS PREPARED BY THE CLERK, WERE APPROVED.

Upon motion of Supervisor Bell, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Stephens, Edmonds. Noes: None. Absent: None.

SEPTEMBER 29, 1969
OCTOBER 6, 1969

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File:

BOARD OF EQUALIZATION-
Hearings- 196_

- 7 APPLICATION NO. 1, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, WAS DISMISSED AND DROPPED FROM THE OCTOBER 6, 1969 AGENDA, IN ACCORDANCE WITH A LETTER ACCEPTED FROM THE ATTORNEY FOR E. L. WALLACE, STATING THAT THE MATTER HAD BEEN RESOLVED IN THE YOLO COUNTY ASSESSOR'S OFFICE.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Stephens, Edmonds. Noes: None. Absent: None.

File:

BOARD OF EQUALIZATION-
Hearing- 196_

- 8 THE BOARD OF EQUALIZATION ADJOURNED AT 4:00 P. M. ON THE 29TH DAY OF SEPTEMBER, 1969, UNTIL OCTOBER 6, 1969, AT 2:00 P. M.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Stephens, Edmonds. Noes: None. Absent: None.

Arthur H. Edmonds
CHAIRMAN, BOARD OF SUPERVISORS AND BOARD
OF EQUALIZATION.

ATTEST:

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

By

Eric E. Lucas
Deputy

Typed by mmc
Proof-read by mmc

October 6, 1969

The Yolo County Board of Supervisors sitting as a Board of Equalization, met on the 6th day of October, 1969, at 2:00 P. M. in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with adjournment of September 29, 1969. County Assessor and a couple of his deputies were present. James G. Vine, C.S.R., Hearing Reporter, recorded the meeting. The meeting was also recorded on the County Tape Recording Machine. Chairman Edmonds presided at the meeting.

File:

BOARD OF EQUALIZATION-
Hearings- 1969

- 1 APPLICATION NO. 3, FOR A REDUCTION IN ASSESSMENT, AS FILED BY STEPHEN H. SOSNICK, DAVIS, CALIFORNIA, WAS DENIED, AS THE BOARD UPHELD THE COUNTY ASSESSOR'S APPRAISED VALUES OF THE PROPERTY THAT HE HAD PRESENTED TO THE BOARD. THE BOARD FURTHER DECIDED TO TAKE ANOTHER LOOK AT THE PROPERTY NEXT YEAR.

Upon motion of Supervisor Espigares, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Stephens, Edmonds. Noes: None. Absent: None.

File:

BOARD OF EQUALIZATION-
Hearings- 1969

- 2 APPLICATION NO. 16 THROUGH 18, FOR A REDUCTION IN ASSESSMENT, AS FILED BY FRANKS L. FARISH, WOODLAND, CALIFORNIA, WERE CONTINUED FROM OCTOBER 6, 1969, TO OCTOBER 14, 1969, AT 2:00 P. M., AS THE CHAIRMAN HAD RECEIVED A TELEPHONE CALL FROM MR. FARISH SAYING THAT HE WAS ILL AND WOULD NOT BE ABLE TO ATTEND THE HEARING ON OCTOBER 6, 1969.

Upon motion of Supervisor Duncan, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Stephens, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1969

3 APPLICATION NO. 11, FOR A REDUCTION IN ASSESSMENT, AS FILED BY SERVICE DISTRIBUTORS, INC., SAN FRANCISCO, CALIFORNIA, WAS CONTINUED FROM OCTOBER 14, 1969, UNTIL OCTOBER 27, 1969, AT ABOUT 2:00 P. M., IN ACCORDANCE WITH THE LETTER FILED WITH THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Stephens, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1969

4 BOARD OF EQUALIZATION MINUTES FOR SEPTEMBER 29, 1969, AS PREPARED BY THE CLERK, WERE APPROVED.

Upon motion of Supervisor Bell, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

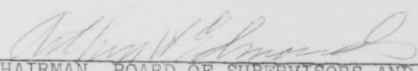
Ayes: Duncan, Bell, Espigares, Stephens, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1969

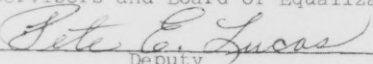
5 BOARD OF EQUALIZATION ADJOURNED AT 3:25 P. M. ON OCTOBER 6, 1969, UNTIL OCTOBER 14, 1969, AT 2:00 P. M.

Upon motion of Supervisor Espigares, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Stephens, Edmonds. Noes: None. Absent: None.


CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

By 
Deputy

Typed By 
Proof-read By 

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OCTOBER 14, 1969

The Yolo County Board of Supervisors sitting as a Board of Equalization, met on the 14th day of October, 1969, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with adjournment of October 6, 1969. County Assessor and a couple of his deputies were present. Gene Burkhalter, C.S.R. Hearing Reporter, recorded the meeting. The meeting was also recorded on the County Tape Recording Machine. Chairman Edmonds presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings-1969.

1 APPLICATION NO. 19, FOR A REDUCTION IN ASSESSMENT FILED BY GEORGE L. CARRERE, ON PARCEL NO. 24-380-01, WAS CONTINUED TO OCTOBER 20, 1969, AT 2:00 P.M., TO ALLOW TIME FOR THE COUNTY ASSESSOR TO INVESTIGATE THE CORRECT ACREAGE OF MR. CARRERE'S PARCEL.

Upon motion of Supervisor Bell, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Stephens, Edmonds. Noes: None. Absent: None.

The Board of Equalization recessed at 3:55 P.M. and reconvened at 4:02 P.M. All members of the Board were present. Chairman Edmonds presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings-1969.

- 2 AUTHORIZED FURTHER STUDY TO BE MADE BY THE PARTIES, REGARDING APPLI-
CATIONS NO. 16 AND NO. 17, FOR A REDUCTION IN ASSESSMENT FILED BY
FRANKS L. FARISH ON PARCELS NO. 26-260-79 AND NO. 26-260-80, TO BE CON-
SIDERED ON OCTOBER 20, 1969, ABOUT 2:00 P.M., AT A REOPENED HEARING TO
BRING OUT MORE EVIDENCE IN REGARDS TO VALUATIONS THAT WOULD HAVE TO DO
WITH REAL ESTATE LAND SALES WITHOUT A POTENTIAL SITE PICKED OUT FOR
SERVICE STATION SITES.

Upon motion of Supervisor Bell, seconded by Supervisor Espigares, and duly carried, the
above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Stephens, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1969.

- 3 APPLICATION NO. 18, FOR A REDUCTION IN ASSESSMENT FILED BY FRANKS L.
FARISH, ON PARCEL NO. 5-510-22, WAS CONSIDERED AND A PORTION OF SAID
PARCEL, BEING THE VACANT LOT FRONTING ON CALIFORNIA STREET AND LOCATED
IN BACK OF THE MOBILE GAS STATION ON WEST MAIN STREET, WOODLAND, CALIF-
ORNIA, WAS REDUCED FROM \$1.75 PER SQUARE FOOT TO \$1.25 PER SQUARE FOOT,
WHICH IN EFFECT IS A REDUCTION FROM \$96,000.00 TO \$78,000.00.

Upon motion of Supervisor Duncan, seconded by Supervisor Stephens, and duly carried, the
above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Stephens, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1969.

- 4 APPLICATION NO. 18, FOR A REDUCTION IN ASSESSMENT FILED BY FRANKS L.
FARISH ON PARCEL NO. 5-510-22, WAS CONSIDERED AND A PORTION OF SAID
PARCEL, BEING THE BUILDING PRESENTLY OCCUPIED BY THE RICH'S DRIVE-IN,
WAS REDUCED IN VALUE BY 40% OF \$13,080.00 FOR A TOTAL REDUCTION OF
\$5,200.00.

Upon motion of Supervisor Bell, seconded by Supervisor Espigares, and duly carried, the
above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Stephens, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1969.

- 5 BOARD OF EQUALIZATION MINUTES FOR OCTOBER 6, 1969, AS PREPARED BY Y
THE CLERK, WERE APPROVED.

Upon motion of Supervisor Duncan, seconded by Supervisor Bell, and duly carried, the above
motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Stephens, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1969.

- 6 APPLICATIONS NO. 20 THROUGH NO. 23 FOR HUNT-WESSON FOODS, INC.; HUNTLEASE,
INC.; PROFOOD CORPORATION; AND PROFOOD TWO CORPORATION, WERE CONTINUED TO
NOVEMBER 24, 1969, AT 2:00 P.M., IN ACCORDANCE WITH THE REQUEST FILED WITH
THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Bell, and duly carried, the above
motion was so ordered by the following vote:

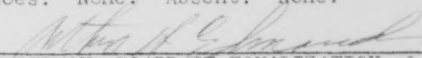
Ayes: Duncan, Bell, Espigares, Stephens, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1969.

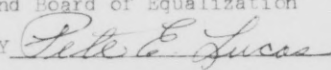
- 7 BOARD OF EQUALIZATION ADJOURNED AT 5:45 P.M. ON THE 14TH DAY OF OCTOBER,
1969, UNTIL OCTOBER 20, 1969, AT 2:00 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Stephens, and duly carried, the
above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Stephens, Edmonds. Noes: None. Absent: None.

X 
CHAIRMAN, BOARD OF EQUALIZATION, &
BOARD OF SUPERVISORS

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of Supervisors
and Board of Equalization

BY  Deputy

TYPED BY 
PROOF READ BY 

OCTOBER 20, 1969

The Yolo County Board of Supervisors sitting as a Board of Equalization, met on the 20th day of October, 1969, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with adjournment of October 14, 1969. County Assessor and a couple of his deputies were present. Gene Burkhalter, C.S.R. Hearing Reporter, recorded the meeting. The meeting was also recorded on the County Tape Recording Machine. Chairman Edmonds presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings-1969.

- 1 MOTION ON APPLICATION NO. 19, FOR A REDUCTION IN ASSESSMENT ON PARCEL NO. 24-280-01, TO HAVE 18.70 ACRES OF LAND, OWNED BY GEORGE L. CARRERE, ASSESSED THE SAME AS 7 ACRES EAST OF THE SUBJECT PROPERTY WHICH IS ASSESSED AT \$2,500.00 PER ACRE, DIED FOR A LACK OF A SECOND, SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 20, 1969, IN THE PRESENCE OF THE APPLICANT WHO PRESENTED THE MATTER AND ANSWERED QUESTIONS UNDER OATH.

The above motion made by Supervisor Bell died for lack of a second.

File:
BOARD OF EQUALIZATION-
Hearings-1969.

- 2 APPLICATION NO. 19, FOR A REDUCTION IN ASSESSMENT RS FILED BY GEORGE L. CARRERE, PARCEL NO. 24-280-01, WAS CONSIDERED AND THE PIECE OF PROPERTY, NEAR THE DEVELOPED AREA, WHERE THE LAND IS ON THE LOCATION OF THE STORE, WAS REDUCED FROM \$.30 PER SQUARE FOOT TO \$.25 PER SQUARE FOOT, WHICH IN EFFECT IS TOTAL REDUCTION FROM \$20,100.00 ASSESSED VALUE TO \$17,850.00 ASSESSED VALUE. THE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON OCTOBER 20, 1969, IN THE PRESENCE OF THE APPLICANT WHO PRESENTED THE MATTER AND ANSWERED QUESTIONS UNDER OATH.

Upon motion of Supervisor Bell, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Bell, Espigares, Stephens. Noes: Duncan, Edmonds. Absent: None.

The Board of Equalization recessed at 3:05 P.M. and reconvened at 3:14 P.M. All members of the Board were present. Chairman Edmonds presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings-1969.

- 3 MOTION ON APPLICATION NO. 16, FOR A REDUCTION IN ASSESSMENT ON PARCEL NO. 26-260-79, TO ESTABLISH A VALUE OF \$21,500.00 PER ACRE ON 2.659 ACRES OF LAND, OWNED BY FRANKS PARISH, TO MAKE A TOTAL FAIR MARKET VALUE OF \$57,168.00 ON THE 2.659 ACRE PARCEL, WAS LOST ON ROLL CALL. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 20, 1969, IN THE PRESENCE OF THE APPLICANT WHO PRESENTED THE MATTER AND ANSWERED QUESTIONS UNDER OATH.

The above motion made by Supervisor Espigares, seconded by Supervisor Bell, was lost on roll call by the following vote:

Ayes: Bell, Espigares. Noes: Duncan, Stephens, Edmonds. Absent: None.

The Board of Equalization recessed at 4:25 P.M. and reconvened at 4:30 P.M. All members of the Board were present. Chairman Edmonds presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings-1969.

- 4 APPLICATION NO. 16, FOR A REDUCTION IN ASSESSMENT ON PARCEL NO. 26-260-79, WAS CONSIDERED, AND THE ASSESSMENT WAS REDUCED FROM \$.69 3/4 PER SQUARE FOOT TO \$.60 PER SQUARE FOOT ON 2.659 ACRES OF LAND OWNED BY FRANKS L. PARISH, WHICH IN EFFECT MAKES A TOTAL REDUCTION FROM \$20,200.00 ASSESSED VALUE TO \$17,370.00 ASSESSED VALUE. SAID MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON OCTOBER 20, 1969, IN THE PRESENCE OF THE APPLICANT WHO PRESENTED THE MATTER AND ANSWERED QUESTIONS UNDER OATH.

Upon motion of Supervisor Bell, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Stephens, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1969.

- 5 APPLICATION NO. 17, FOR A REDUCTION IN ASSESSMENT ON PARCEL NO. 26-260-80, WAS CONSIDERED AND THE ASSESSED VALUE WAS REDUCED FROM \$.35 PER SQUARE FOOT TO \$.30 PER SQUARE FOOT, WHICH IN EFFECT MADE A REDUCTION FROM \$27,250.00 ASSESSED VALUE TO \$22,840.00 ASSESSED VALUE. THE PARCEL IS OWNED BY FRANKS L. FARISH. SAID MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON OCTOBER 20, 1969, IN THE PRESENCE OF THE APPLICANT WHO PRESENTED THE MATTER AND ANSWERED QUESTIONS UNDER OATH.

Upon motion of Supervisor Duncan, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Stephens, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1969.

- 6 BOARD OF EQUALIZATION MINUTES FOR OCTOBER 14, 1969, WERE APPROVED, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Stephens, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1969.

- 7 BOARD OF EQUALIZATION ADJOURNED AT 4:50 P.M. UNTIL OCTOBER 27, 1969, AT 2:00 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Stephens, Edmonds. Noes: None. Absent: None.

X *Arthur R. Edmonds*
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of Supervisors
and Board of Equalization

BY *Bob E. Lucas* Deputy

TYPED BY BAR
PROOF READ BY BAR

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OCTOBER 27, 1969

an The Yolo County Board of Supervisors sitting as a Board of Equalization, met on the 27th day of October, 1969, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with adjournment of October 20, 1969. All members of the Board were present except Supervisor Stephens. County Assessor and a couple of his deputies were present. Gene Burkhalter, C.S.R. Hearing Reporter, recorded the meeting. The meeting was also recorded on the County Tape Recording Machine. Chairman Edmonds presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings-1969.

- 1 APPLICATION NO. 4, FOR A REDUCTION IN ASSESSMENT, AS FILED BY RICE GROWERS ASSOCIATION OF CALIFORNIA, WAS CONSIDERED AND THE BOARD APPROVED A REDUCTION IN THE ORIGINAL ASSESSMENT FOR THAT RICE THAT WAS NOT IN YOLO COUNTY ON THE LIEN DATE, IN ACCORDANCE WITH PARAGRAPH 27 OF THE STIPULATION OF FACTS FILED WITH THE CLERK. SAID REDUCTION IN EFFECT REDUCED THE ORIGINAL \$149,083.00 NET ASSESSED VALUE BY \$65,782.00 THE ASSESSED VALUE AFTER EXEMPTION FOR A NEW TOTAL OF \$83,301.00 THE ASSESSED VALUE. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 27, 1969, IN THE PRESENCE OF RICE GROWERS ASSOCIATION OF CALIFORNIA REPRESENTATIVES MR. ROBERT W. FREELAND AND ATTORNEY STEPHEN J. SCHWARTZ WHO PRESENTED THE MATTER AND ANSWERED QUESTIONS.

Upon motion of Supervisor Bell, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Edmonds. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-
Hearings-1969.

- 2 APPLICATION NO. 4, FOR A REDUCTION IN ASSESSMENT FILED BY RICE GROWERS ASSOCIATION OF CALIFORNIA, WAS CONSIDERED AND IT WAS ESTABLISHED BY THE BOARD OF EQUALIZATION THAT THE RICE IN QUESTION DOES HAVE A VALUE. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 27, 1969, IN THE PRESENCE OF RICE GROWERS ASSOCIATION OF CALIFORNIA REPRESENTATIVES MR. ROBERT W. FREELAND AND ATTORNEY STEPHEN J. SCHWARTZ WHO PRESENTED THE MATTER AND ANSWERED QUESTIONS.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Edmonds. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-
Hearings-1969.

- 3 APPLICATION NO. 4, FOR A REDUCTION IN ASSESSMENT FILED BY RICE GROWERS ASSOCIATION OF CALIFORNIA, WAS CONSIDERED AND THE BOARD MEMBERS EXPRESSED THAT THEY FEEL THE RICE STILL HAS A VALUE IF IT WAS NOT LOADED AT THE LIEN DATE AND HAS NOT RECEIVED EXPORT STATUS IF NOT ABOARD A SHIP ON THE LIEN DATE.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Espigares, Edmonds. Noes: Bell. Absent: Stephens.

The Board of Equalization recessed at 3:10 P.M. and reconvened at 3:15 P.M. All members of the Board were present, except Supervisor Stephens. Chairman Edmonds presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings-1969.

- 4 APPLICATION NO. 11, FOR A REDUCTION IN ASSESSMENT FILED BY SERVICE DISTRIBUTORS, INC., WAS DENIED ON THE BASIS THAT THE APPLICANT WAS NOT PRESENT. THE CHAIRMAN HAD VERIFIED THAT THE CLERK HAD SENT OUT NOTIFICATION OF THE ORIGINAL HEARING PREVIOUSLY SET AND THE CONTINUED HEARING SET FOR THIS DAY. THE COUNTY ASSESSOR VERBALLY REPORTED THAT THE MATTER HAD PREVIOUSLY BEEN RESOLVED WITH THE ASSESSOR'S OFFICE AND THE APPLICANT WAS GOING TO WITHDRAW THE APPLICATION. NO LETTER OF WITHDRAWAL WAS FILED WITH THE CLERK.

Upon motion of Supervisor Espigares, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Edmonds. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-
Hearings-1969.

- 5 BOARD OF EQUALIZATION MINUTES FOR OCTOBER 20, 1969, WERE APPROVED, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Edmonds. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-
Hearings-1969.

- 6 BOARD OF EQUALIZATION ADJOURNED THE MEETING OF OCTOBER 27, 1969, AT 3:20 P.M. UNTIL NOVEMBER 3, 1969, AT 2:00 P.M.

Upon motion of Supervisor Espigares, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Edmonds. Noes: None. Absent: Stephens.

X Arthur Edmonds
CHAIRMAN, BOARD OF SUPERVISORS &
BOARD OF EQUALIZATION

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of Supervisors
and Board of Equalization

BY Pete E. Duncan Deputy

TYPED BY BAR
PROOF READ BY BAR

NOVEMBER 3, 1969

The Yolo County Board of Supervisors sitting as a Board of Equalization, met on the 3rd day of November, 1969, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with adjournment of October 27, 1969. All members of the Board were present. County Assessor and a couple of his deputies were present. The meeting was recorded on the County Tape Recording Machine. Chairman Edmonds presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings-1969.

- 1 APPLICATION NO. 6, FOR A REDUCTION IN ASSESSMENT, AS FILED BY SUMITOMO SHOJI AMERICA, INC., PORTLAND, OREGON, WAS CONSIDERED AND THE BOARD OF EQUALIZATION ACCEPTED THE APPLICANT'S LETTER WITHDRAWING SAID APPLICATION. SAID LETTER IS FILED WITH THE CLERK. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 3, 1969, AT 2:00 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Stephens, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1969.

- 2 BOARD OF EQUALIZATION MINUTES FOR OCTOBER 27, 1969, WERE APPROVED, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Bell, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Stephens, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1969.

- 3 BOARD OF EQUALIZATION MEETING OF NOVEMBER 3, 1969, WAS ADJOURNED AT 2:20 P.M. UNTIL NOVEMBER 10, 1969, AT 2:00 P.M., BY THE CHAIRMAN.

[Signature]
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION
COUNTY OF YOLO, STATE OF CALIFORNIA

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *[Signature]* Deputy

TYPED BY *BAR*
PROOF READ BY *BAR*

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NOVEMBER 10, 1969

The Yolo County Board of Supervisors sitting as a Board of Equalization, met on the 10th day of November, 1969, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with adjournment of November 3, 1969. All members of the Board were present. County Assessor and a couple of his deputies were present. The meeting was recorded by Gene Burkhalter, C.S.R. Hearing Reporter. The meeting was also recorded on the County Tape Recorder. Chairman Edmonds presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings-1969.

- 1 APPLICATION NO. 12, AS FILED BY ARGES LIVESTOCK COMPANY, WEST SACRAMENTO, CALIFORNIA; APPLICATION NO. 14, AS FILED BY ANDERSON BROS., DIXON, CALIFORNIA AND APPLICATION NO. 15, AS FILED BY SILVA BROS., WEST SACRAMENTO, CALIFORNIA, FOR A REDUCTION IN ASSESSMENT, WERE CONSIDERED, AND THE BOARD OF EQUALIZATION UPHOLD THE COUNTY ASSESSOR AND DENIED APPLICATIONS NOS. 12, 14 AND 15 MENTIONED ABOVE. SAID MATTERS WERE CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 10, 1969, IN THE PRESENCE OF WILLIAM H. COLLARD, ATTORNEY REPRESENTING SAID APPLICANTS, WHO PRESENTED THE MATTERS AND ANSWERED QUESTIONS UNDER OATH.

Upon motion of Supervisor Stephens, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Stephens, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1969.

- 2 APPLICATION NO. 13, FOR A REDUCTION IN ASSESSMENT AS FILED BY ROBERT C. GILL, DIXON, CALIFORNIA, WAS CONSIDERED AND THE BOARD ACCEPTED A LETTER FROM THE COUNTY ASSESSOR AND DISMISSED THE HEARING AS THE MATTER HAD ALREADY BEEN RESOLVED BY THE COUNTY ASSESSOR'S OFFICE IN ANOTHER ACTION. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING SCHEDULED FOR NOVEMBER 10, 1969, AT ABOUT 2:00 P.M. ATTORNEY WILLIAM H. COLLARD WAS ALSO PRESENT WHEN THE MATTER WAS CONSIDERED.

Upon motion of Supervisor Duncan, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Stephens, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearing-
1969.

- 3 BOARD OF EQUALIZATION MINUTES FOR NOVEMBER 3, 1969, WERE APPROVED, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Stephens, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1969.

- 4 BOARD OF EQUALIZATION MEETING WAS ADJOURNED AT 3:40 P.M. ON THE 10TH DAY OF NOVEMBER, 1969, UNTIL NOVEMBER 17, 1969, AT 2:00 P.M., BY THE CHAIRMAN OF THE BOARD OF EQUALIZATION.

X Antoni M. Edwards
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION

LAURENCE P. MENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of Supervisors
and Board of Equalization

BY Pat E. Lucas Deputy

TYPED BY bar
PROOF READ BY bar

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NOVEMBER 17, 1969

The Yolo County Board of Supervisors sitting as a Board of Equalization, met on the 17th day of November, 1969, at 2:00 P. M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with adjournment of November 10, 1969. All members of the Board of Equalization were present on roll call. County Assessor and a couple of his deputies were present. The Chairman of the Board delayed the hearing for a few minutes until the Court Reporter arrived. The meeting was recessed at 2:05 P. M. The Board reconvened at 2:30 P. M. All members of the Board were present. Chairman Edmonds presided at the meeting. Gene Burkhalter, C.S.R. Hearing Reporter, recorded the meeting. The meeting was also recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-
Hearings-1969.

- 1 APPLICATION NO. 10, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY MARUBENI-IDA (AMERICA) INC., WAS CONSIDERED AND THE APPLICATION WAS DENIED ON THE BASIS THAT THE BOARD OF EQUALIZATION LACKED JURISDICTION ON PARAGRAPHS 1 AND 2 OF ARTICLE 4 OF THE APPLICATION. PARAGRAPHS 3 AND 4 OF ARTICLE 4 OF SAID APPLICATION PRIOR TO THIS ACTION WERE VERBALLY DROPPED BY THE ATTORNEY REPRESENTING THE APPLICANT. SAID MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON NOVEMBER 17, 1969, AT ABOUT 2:30 P. M. ROGER J. FLEISHMANN, ATTORNEY FOR SAID APPLICANT, PRESENTED THE MATTER AND ANSWERED QUESTIONS.

Upon motion of Supervisor Bell, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Stephens, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1969.

- 2 BOARD OF EQUALIZATION MINUTES FOR NOVEMBER 10, 1969, WERE APPROVED, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Stephens, Edmonds. Noes: None. Absent: None.

NOVEMBER 17, 1969
NOVEMBER 24, 1969

177

File:
BOARD OF EQUALIZATION-
Hearings-1969

- 3 BOARD OF EQUALIZATION MEETING WAS ADJOURNED AT 2:45 P. M. ON THE 17TH DAY OF NOVEMBER, 1969, UNTIL NOVEMBER 24, 1969, AT 2:00 P. M.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Stephens, Edmonds.

Noes: None.

Absent: None.

Arthur E. Lucas
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION.

ATTEST:

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

By

Pete E. Lucas
Deputy

TYPED BY mmc

PROOF READ BY *mmc*

November 24, 1969

The Yolo County Board of Supervisors sitting as a Board of Equalization, met at 2:00 P. M. on the 24th day of November, 1969, in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with adjournment of November 17, 1969. The County Assessor and a couple of his deputies were present. County Counsel Charles Mack reported to the Board that the Attorney for the Hunt-Wesson Foods, Inc., Huntilease, Inc., Profood Corporation, and Profood Two Corporation was not present and requested that the Board continue the hearing to another date and time.

File:
BOARD OF EQUALIZATION-
Hearings- 1969

- 1 PUBLIC HEARINGS ON APPLICATION NO. 20, FILED BY HUNT-WESSON FOODS, APPLICATION NO. 21, FILED BY HUNTILEASE, INC.: APPLICATION NO. 22, FILED BY PROFOOD CORPORATION; AND APPLICATION NO. 23, FILED BY PROFOOD TWO CORPORATION, FOR A REDUCTION IN ASSESSMENTS WERE CONTINUED FROM NOVEMBER 24, 1969, AT 2:00 P. M. TO DECEMBER 22, 1969, AT 2:00 P. M.

Upon motion of Supervisors Duncan, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Stephens, Edmonds.

Noes: None.

Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1969

- 2 BOARD OF EQUALIZATION MINUTES FOR NOVEMBER 17, 1969, WERE APPROVED AS PREPARED BY THE CLERK.

Upon motion of Supervisors Duncan, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Stephens, Edmonds.

Noes: None.

Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1969

- 3 ADJOURNMENT OF THE BOARD OF EQUALIZATION AT 2:10 P. M. ON THE 24TH DAY OF NOVEMBER, 1969, UNTIL DECEMBER 22, 1969, AT 2:00 P. M. WAS APPROVED.

Upon motion of Supervisor Espigares, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Bell, Espigares, Stephens, Edmonds.

Noes: None.

Absent: None.

Arthur E. Lucas
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION.

ATTEST:

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

By

Pete E. Lucas
Deputy

December 8, 1969

The Yolo County Board of Supervisors sitting as a Board of Equalization, met at 5:15 P. M. on the 8th day of December, 1969, in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with regulations and advice of the County Counsel. All members of the Board of Equalization were present except Supervisor Bell. County Counsel Charles Mack was present. Chairman Edmonds presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings- 1969

- 1 BOARD OF EQUALIZATION MINUTE ORDER OF OCTOBER 14, 1969, WAS AMENDED FOR CLARIFICATION PURPOSES SO THAT APPLICATION NO. 18, FOR A REDUCTION IN ASSESSMENT FILED BY FRANKS L. FARISH ON PARCEL NO. 5-510-22, WILL SHOW THAT A PORTION OF SAID PARCEL, BEING THE BUILDING PRESENTLY OCCUPIED BY THE RICH'S DRIVE-IN, WAS REDUCED IN VALUE TO 40% OF \$13,080.00 OR A REDUCTION FROM \$13,080.00 TO \$5,200.00.

Upon motion of Supervisors Espigares, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Espigares, Stephens, Edmonds. Noes: None. Absent: Bell.

File:
BOARD OF EQUALIZATION-
Hearings- 1969

- 2 ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 5:20 P. M. ON THE 8TH DAY OF DECEMBER, 1969, UNTIL DECEMBER 22, 1969, AT 2:00 P. M. WAS APPROVED.

Upon motion of Supervisor Espigares, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Espigares, Stephens, Edmonds. Noes: None. Absent: Bell.

William H. Edmonds
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

By *Bill E. Lucas*
Deputy

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DECEMBER 22, 1969

The Yolo County Board of Supervisors sitting as a Board of Equalization, met at 2:05 p.m. on the 22nd day of December, 1969, in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with adjournment of December 8, 1969. The Assistant County Assessor was present. County Counsel Charles R. Mack was also present. Court Report for the hearing had been previously cancelled at the instructions of the County Counsel and Board of Supervisors. The Hearing was recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-
Hearings-1969.

- 1 BOARD OF EQUALIZATION MINUTES FOR NOVEMBER 24, 1969, PREPARED BY THE CLERK, WERE APPROVED.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Espigares, Stephens, Edmonds. Noes: None. Absent: Bell.

File:
BOARD OF EQUALIZATION-
Hearings-1969.

- 2 BOARD OF EQUALIZATION SETS FEBRUARY 2, 1969, AT 2:00 P.M., AS THE DATE AND TIME TO HOLD A PUBLIC HEARING ON A PETITION FOR ASSESSMENT REDUCTION FILED IN ACCORDANCE WITH REV. AND TAX CODE SEC. 619-621, AS FILED BY REYNOLDS & CARVER, A COPARTNERSHIP.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Espigares, Stephens, Edmonds. Noes: None. Absent: Bell.

File:
BOARD OF EQUALIZATION-
Hearings-1969.

- 3 ACCEPTED AGREEMENT NO. 69-342 WITH HUNT-WESSON FOODS, INC.; HUNTLEASE, INC.; PROFOOD CORPORATION; AND PROFOOD TWO CORPORATION IN REGARDS TO BOARD OF EQUALIZATION APPLICATION NO. 20 THROUGH NO. 23. SAID MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON DECEMBER 22, 1969, AT ABOUT 2:10 P.M. APPLICANT WAS NOT PRESENT BUT WAS IN CONTACT WITH COUNTY COUNSEL.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Espigares, Stephens, Edmonds. Noes: None. Absent: Bell.

AGREEMENT NO. 69-342

THIS AGREEMENT made this 22nd day of December, 1969, by and between the COUNTY OF YOLO, hereinafter referred to as COUNTY, and HUNT-WESSON FOODS, INC., a corporation, HUNTLEASE, INC., a corporation, PROFOOD CORPORATION, a corporation, and PROFOOD TWO CORPORATION, a corporation, hereinafter referred to as TAXPAYERS,

W I T N E S S E T H:

RECITALS:

1. TAXPAYERS have reported to the Assessor of COUNTY costs of certain machinery and equipment in their respective property statements filed for the year 1969 with the Assessor of COUNTY.
2. Without audit and based upon these property statements, the Assessor of COUNTY has found the full cash value of the machinery and equipment as of lien date 1969 and has made 1969 assessments thereon based upon the cost factors and percentage good factors published by the State Board of Equalization employing a twenty-year use for life and without recognizing any effect on the value of the investment credit provisions of the income tax laws.
3. TAXPAYERS assert that these assessments are based on values in excess of full cash value in that the useful life of the equipment is only fifteen years and that the full cash value is affected by the investment credit provisions of the income tax laws and for 1969 have filed Application Numbers 20, 21, 22 and 23, applications for reduction before the Yolo County Board of Equalization raising these two issues.
4. The two issues of useful life and investment credit upon similar machinery and equipment were raised by some of TAXPAYERS as to 1968 assessments by COUNTY and were heard by the Yolo County Board of Supervisors sitting as a County Board of Equalization and were decided against these TAXPAYERS, and those TAXPAYERS have commenced Action No. 24600 in the Yolo County Superior Court, an action for a tax refund which raises the issues of useful life and investment credit.
5. TAXPAYERS and COUNTY desire to resolve the issues presented by the 1969 Applications Numbers 20, 21, 22 and 23 in accordance with the determination made in the Action No. 24600.

AGREEMENTS:

1. No equalization hearing will be held on the 1969 applications for reduction in assessment filed by Hunt-Wesson Foods, Inc., Huntlease, Inc., Profood Corporation, and Profood Two Corporation, until after the Superior Court enters judgment on the eighth and ninth causes of action in No. 24600, and said judgment becomes final.
2. If the judgment provides for a refund of 1968-69 taxes to plaintiff Hunt-Wesson Foods, Inc. pursuant to the eighth cause of action, then, within thirty days of making said refund, the County of Yolo will make a further refund of applicants' 1969-70 taxes in the amount of \$23,184.59, plus interest at the rate provided by law from August 31st, 1969.
3. If the judgment provides for a refund of 1968-69 taxes to plaintiff Hunt-Wesson Foods, Inc. pursuant to the ninth cause of action, then, within thirty days of making said refund, the County of Yolo will make a further refund of applicants' 1969-70 taxes in the amount of \$9,721.36, plus interest at the rate provided by law from August 31st, 1969.
4. If the judgment provides for a remand to the County Board of Equalization on the 1968 assessments involved in the eighth cause of action, then the issue of useful life in the 1969 applications will also be presented to the Board at the hearing on remand.
5. If the judgment provides for a remand to the County Board of Equalization on the 1968 assessments involved in the ninth cause of action, then the issue of investment credit in the 1969 applications will also be presented to the Board at the hearing on remand.
6. If the judgment in No. 24600 is for defendants on both the eighth and ninth causes of action, then the 1969 applications will be dismissed with prejudice, and applicants will have no further claim with respect to their 1969 assessments.
7. The Assessor of COUNTY shall not be barred by this agreement from auditing the records of TAXPAYERS in the manner prescribed by law and making escape assessments in the manner provided by law based upon such audit.

IN WITNESS WHEREOF, the parties have executed this agreement the day and year first above written.

COUNTY OF YOLO, a political subdivision of the
State of California

BY
CHAIRMAN OF THE BOARD OF SUPERVISORS

ATTEST:
LAURENCE P. HENIGAN, CLERK

BY _____
DEPUTY

(SEAL)

HUNT-WESSON FOODS, INC., a corporation

(SEAL) BY _____

DECEMBER 22, 1969
FEBRUARY 2, 1970
MARCH 2, 1970.

HUNTLEASE, INC., a corporation

(SEAL)

BY _____

PROFOOD CORPORATION, a corporation

(SEAL)

BY _____

PROFOOD TWO CORPORATION, a corporation

(SEAL)

BY _____

APPROVED:

MARION F. BAYLER, Assessor
County of Yolo

CHARLES W. MACK, COUNTY COUNSEL
County of Yolo

File:

BOARD OF EQUALIZATION-Hearings-1969.

BOARD OF EQUALIZATION MEETING ADJOURNED AT 2:20 P.M.
ON DECEMBER 22, 1969, UNTIL FEBRUARY 2, 1970, AT 2:00 P.M.

Upon motion of Supervisor Espigares, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Espigares, Stephens, Edmonds. Noes: None. Absent: Bell.

X

W. E. Duncan
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION

ATTEST:

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY Pat E. Lucas Deputy

TYPED BY bar
PROOF READ BY bar

Clerk's Note
Dec. 29, 1970.

Dec. 29, 1969

SEE BOARD OF SUPERVISORS MINUTE ORDER NO. 69-1397--RESCHEDULED REYNOLDS AND CARVER
APPLICATION BEFORE THE BOARD OF EQUALIZATION TO MARCH 2, 1970, AT 2:00 P.M.

FEBRUARY 2, 1970

The Yolo County Board of Supervisors sitting as a Board of Equalization met at 2:00 P.M. on the 2nd day of March, 1970, in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with the adjournment of December 22, 1969. There being no member of the board present, the Clerk adjourned the meeting at 2:10 P.M. on February 2, 1970, until March 2, 1970, at 2:00 P.M.

W. E. Duncan
CHAIRMAN, BOARD OF EQUALIZATION AND
BOARD OF SUPERVISORS.

ATTEST:

LAURENCE P. HENIGAN, COUNTY CLERK

By Pat E. Lucas
Deputy

Typed by Pel
Proof Read by Pel

Feb. 24, 1970

Clerk's Note: See Minute Order No. 70-235: Continuing Hunt Foods & Industries and United Can Company Hearings on reduction in assessments to March 23, 1970 at 2:00 P.M.

Clerk's Note:
Feb. 9, 1970

Feb. 9, 1970

SEE BOARD OF SUPERVISORS MINUTE ORDER NO. 70-180: RESCHEDULED REYNOLDS AND CARVER HEARING
FOR REDUCTION IN ASSESSMENT TO APRIL 13, 1970 at 2 P.M. MARCH 2, 1970

The Yolo County Board of Supervisors sitting as a Board of Equalization, met at 2:00 P.M. on the 2nd day of March, 1970, in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with the adjournment of February 2, 1970. All members of the Board were present. Chairman Duncan presided at the meeting.

THE BOARD OF EQUALIZATION MEETING WAS ADJOURNED AT 2:02 P.M. ON MARCH 2, 1970, UNTIL MARCH 23, 1970, AT 2:00 P.M. AS THE MATTER ORIGINALLY SCHEDULED FOR THIS TIME HAD BEEN CONTINUED TO APRIL 13, 1970, AT 2:00 P.M. IN ACCORDANCE WITH BOARD OF SUPERVISORS MINUTE ORDER NO. 70-180.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

X W. E. Duncan
CHAIRMAN, BOARD OF EQUALIZATION AND
BOARD OF SUPERVISORS.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK
Ex-Officio Clerk of the Board of
Supervisors

By Pete E. Lucas
Deputy

Typed by Pel
Proof Read by Pel

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MARCH 23, 1970

The Yolo County Board of Supervisors sitting as a Board of Equalization, met at 2:00 P.M. on the 23rd day of March, 1970, in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with adjournment of March 2, 1970. All members of the Board were present. Chairman Duncan presided at the meeting.

- 1 PUBLIC HEARINGS SCHEDULED FOR MARCH 23, 1970, AT 2:00 P.M. WERE CONTINUED TO MAY 4, 1970, AT 2:00 P.M. TO CONSIDER THE APPLICATIONS OF UNITED CAN COMPANY AND HUNT FOODS & INDUSTRIES INC., UNITED CAN COMPANY AND NORTON SIMON INC., IN ACCORDANCE WITH THE LETTER FILED WITH THE CLERK.

Upon motion of Supervisor Edmonds, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

- 2 BOARD OF EQUALIZATION MEETING WAS ADJOURNED AT 2:05 P.M. ON MARCH 23, 1970, UNTIL APRIL 13, 1970, AT 2:00 P.M.

Said above adjournment was made by the Chairman of the Board of Equalization.

X W. E. Duncan
CHAIRMAN, BOARD OF EQUALIZATION AND
BOARD OF SUPERVISORS

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK
Ex-Officio Clerk of the Board of Super-
visors and Board of Equalization.

By Pete E. Lucas
Deputy

Typed by Pel
Proof read by Pel

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April 13, 1970

The Yolo County Board of Supervisors sitting as a Board of Equalization met at 2:00 P.M. on the 13th day of April, 1970, in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with Board of Supervisors Minute Order No. 70-180 and adjournment of Board of Equalization meeting of March 23, 1970. All members of the Board of Equalization were present except Supervisor Stephens. Chairman Duncan presided at the meeting.

BOARD OF EQUALIZATION-
Hearings-1970.

- 1 AN APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY REYNOLDS & CARVER, A COPARTNERSHIP, ON PARCEL NO. 24-270-16-1, WAS DENIED AFTER CONSIDERING A LETTER FROM H.W. REYNOLDS, JR., PARTNER, STATING THAT THEY WOULD NOT APPEAR TO PROTECT THE MATTER AND AFTER BEING ADVISED BY THE COUNTY COUNSEL. SAID MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON APRIL 13, 1970, AT 2:00 P.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Duncan. Noes: None. Absent: Stephens.

The Board recessed at 2:03 P.M. to check on Lydia A. Hucke's application for reduction in assessment. The Board reconvened at 2:45 P.M. All members of the Board were present except Supervisor Stephens. Chairman Duncan presided at the meeting.

File:
BOARD OF EQUALIZATION-Hearings-
1970.

- 2 THE BOARD OF EQUALIZATION INSTRUCTED THE CLERK TO RETURN TO MRS. LYDIA HUCKE HER APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION WITH A LETTER OF EXPLANATION THAT SHE SHOULD FILE THE APPLICATION DURING THE PERIOD COMMENCING JULY 2, 1970, THROUGH AUGUST 26, 1970, AS REQUIRED BY LAW. THE APPLICATION BEING RETURNED WAS PRESENTED OUTSIDE OF THE REGULAR FILING PERIOD,

Upon motion of Supervisor Bell, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Duncan. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-Minute
Orders & Resolutions.

- 3 BOARD OF EQUALIZATION MEETING WAS ADJOURNED AT 2:50 P.M. UNTIL MAY 4, 1970, AT 2:00 P.M., BY THE CHAIRMAN OF THE BOARD.

X *W. E. Duncan*
CHAIRMAN, BOARD OF SUPERVISORS
AND BOARD OF EQUALIZATION.

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *Pat E. Lucas*
Deputy

TYPED BY bar
PROOF READ BY bar

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MAY 4, 1970

The Yolo County Board of Supervisors sitting as a Board of Equalization met at 2:10 P.M., on May 4, 1970 in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with adjournment of April 13, 1970. All members of the Board of Equalization were present on roll call. Chairman Duncan presided at the meeting.

File:
BOARD OF EQUALIZATION-Hearings-
1970.

- 1 PUBLIC HEARING TO CONSIDER THREE APPLICATIONS FOR REDUCTION IN ASSESSMENT AS FILED BY UNITED CAN COMPANY AND ONE APPLICATION FOR REDUCTION IN ASSESSMENT, AS FILED BY HUNT FOODS & INDUSTRIES, INC., UNITED CAN COMPANY AND NORTON SIMON, INC., WAS CONTINUED TO JULY 6, 1970, AT 2:00 P.M., IN ACCORDANCE WITH A LETTER FROM THE COUNTY COUNSEL'S OFFICE NOW ON FILE WITH THE CLERK.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1970.

- 2 BOARD OF EQUALIZATION MINUTES FOR DECEMBER 22, DECEMBER 29, 1969, FEBRUARY 9, MARCH 2, MARCH 23, APRIL 13, 1970, WERE APPROVED AS PREPARED BY THE CLERK.

Upon motion of Supervisor Stephens, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

MAY 4, 1970
 July 6, 1970
 July 20, 1970
 File:
 BOARD OF EQUALIZATION-
 Hearings-1970.

- 3 ADJOURNMENT OF BOARD OF EQUALIZATION MEETING AT 2:15 P.M., ON MAY 4, 1970 UNTIL JULY 6, 1970, AT 2:00 P.M., WAS APPROVED.

Upon motion of Supervisor Stephens, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

X W. E. Duncan
 CHAIRMAN, BOARD OF SUPERVISORS &
 BOARD OF EQUALIZATION

LAURENCE P. HENIGAN, COUNTY CLERK,
 Ex-Officio Clerk of the Board of Supervisors
 & Board of Equalization.

BY G. E. Lucas Deputy

TYPED BY bar
 PROOF READ BY DAA

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JULY 6, 1970

The Yolo County Board of Supervisors sitting as a Board of Equalization was called to order by the Clerk in accordance with Minute Order of May 4, 1970, adjourning that meeting to July 6, 1970. Members of the Board of Equalization were not present in view of Board of Supervisors Minute Order No. 70-785 of July 6, 1970, which continued July 6, 1970 hearing to August 31, 1970, at 2:00 P.M. Clerk of the Board of Equalization was the only one present. The Clerk adjourned the meeting at 2:10 P.M. until July 20, 1970, at 2:00 P.M.

PUBLIC HEARINGS SCHEDULED FOR JULY 6, 1970, AT 2:00 P.M.. WERE CONTINUED TO AUGUST 31, 1970, AT 2:00 P.M. TO CONSIDER 3 APPLICATIONS FOR REDUCTION IN ASSESSMENT, AS FILED BY UNITED CAN COMPANY, AND ONE APPLICATION FOR REDUCTION IN ASSESSMENT AS FILED BY HUNT FOODS AND INDUSTRIES, INC., UNITED CAN COMPANY AND NORTON SIMON, INC., IN ACCORDANCE WITH BOARD OF SUPERVISORS MINUTE ORDER NO. 70-785.

X W. E. Duncan
 CHAIRMAN OF THE BOARD OF SUPERVISORS
 AND BOARD OF EQUALIZATION.

ATTEST:
 LAURENCE P. HENIGAN, COUNTY CLERK
 Ex-Officio Clerk of the Board of Super-
 visors and Board of Equalization.

By G. E. Lucas Deputy

Typed by Pel
 Proof read by pel

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July 20, 1970

The Yolo County Board of Supervisors sitting as a Board of Equalization, met at 2:00 P.M. on the 20th day of July, 1970, in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with the State Law. All members of the Board were present. Chairman Duncan presided at the meeting.

File:
 BOARD OF EQUALIZATION-1970.

- 1 BOARD OF EQUALIZATION SETS SEPTEMBER 8, 1970, AT 2:00 P.M., AS THE DATE AND TIME TO COMMENCE PUBLIC HEARINGS ON APPLICATIONS FOR REDUCTION IN ASSESSMENTS AND WILL CONTINUE PUBLIC HEARINGS AS NEEDED EVERY MONDAY THEREAFTER AT 2:00 P.M. UNTIL THE BUSINESS OF EQUALIZATION IS DISPOSED OF.

Upon motion of Supervisor Bell, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None.. Absent: None.

File:
 BOARD OF EQUALIZATION-1970.

- 2 BOARD OF EQUALIZATION MEETING OF JULY 20, 1970, WAS ADJOURNED AT 2:10 P.M. UNTIL AUGUST 31, 1970, AT 2:00 P.M.

Upon motion of Supervisor Stephens, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

X W. E. Duncan
 CHAIRMAN, BOARD OF SUPERVISORS & BOARD OF
 EQUALIZATION, COUNTY OF YOLO, STATE OF
 CALIFORNIA.

LAURENCE P. HENIGAN, COUNTY CLERK,
 Ex-Officio Clerk of the Board of Supervisors
 & Board of Equalization

BY G. E. Lucas Deputy

TYPED BY bar
 PROOF READ BY DAA

August 17, 1970
August 31, 1970

CLERK'S NOTE:

The Yolo County Board of Supervisors at their regular meeting of August 17, 1970, approved the following Minute Order as entered in their Minute Book No. 13 on Page 348:

MINUTE ORDER NO. 70-949: AUTHORIZED THE ASSESSED VALUE BE REDUCED FROM \$22,400 TO \$17,600 AND VAIVE THE EXAMINATION OF THE APPLICANT, AS THE THE NEW VALUES HAVE BEEN AGREED TO BY THE TAXPAYER, GENEVIEVE CASSU, PARCEL NO. 8-091-45, IN ACCORDANCE WITH THE LETTER PRESENTED TO THE BOARD OF SUPERVISORS AND FILED WITH THE CLERK.

Note: ---(See Board of Supervisors Minute Book No. 13 for said M.O.)

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August 31, 1970

The Yolo County Board of Supervisors sitting as a Board of Equalization, met at 2:00 P.M. on the 31st day of August, 1970, in the Board of Supervisors Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with Minute Order of July 20, 1970. All members of the Board were present. Chairman Duncan presided at the meeting. County Assessor was present. John Kettleson, Deputy County Counsel, represented the County Assessor; V. Judson Klein, Attorney, represented the United Can Company and the Hunt Foods People; Charles Mack, County Counsel, advised the Board of Equalization. Beverly Toms, Certified Hearing Reporter with Western Reporters, recorded the meeting. The meeting was also recorded on the County Recording Machine.

File:
BOARD OF EQUALIZATION-1970

- 1 BOARD OF EQUALIZATION DENIED ITEMS 1, 2 and 5, AS STATED IN THE OFFER OF PROOF ATTACHED TO THE THREE APPLICATIONS FOR REDUCTION IN ASSESSMENT AS FILED WITH THE CLERK BY UNITED CAN COMPANY, LA MIRADA, CALIFORNIA, AND IDENTIFIED UNDER THE PARCEL SECTION AS INVENTORY FOR 1967 (Assess. No. 2970); INVENTORY FOR 1968 (Assess. No. 2971); AND INVENTORY FOR 1969 (Assess. No. 2972), AS SAID ITEMS DO NOT COME UNDER THE JURISDICTION OF THE BOARD OF EQUALIZATION. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON AUGUST 31, 1970, COMMENCING AT 2:00 P.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

AYES: Edmonds, Bell, Espiars, Stephens, Duncan. NOES: None. ABSENT: None.

File:
BOARD OF EQUALIZATION- 1970

- 2 BOARD OF EQUALIZATION DENIED ITEMS 1, 2 and 3 AS STATED IN THE OFFER OF PROOF ATTACHED TO THE APPLICATION FOR REDUCTION IN ASSESSMENT AS FILED WITH THE CLERK BY HUNT FOODS & INDUSTRIES, INC., UNITED CAN COMPANY AND NORTON SIMON, INC., FULLERTON, CALIFORNIA, AND IDENTIFIED UNDER THE PARCEL SECTION AS INVENTORY FOR 1966 (Assessment No. 2968), AS SAID ITEMS DO NOT COME UNDER THE JURISDICTION OF THE BOARD OF EQUALIZATION. SAID MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON AUGUST 31, 1970, COMMENCING AT 2:00 P.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

AYES: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION- 1970

- 3 BOARD OF EQUALIZATION APPROVED THE STIPULATIONS AS DETAILED IN THE DOCUMENT IDENTIFIED AS STIPULATED AMOUNTS SUBMITTED FOR APPROVAL OF COUNTY BOARD OF EQUALIZATION, AS FILED WITH THE CLERK; AND AUTHORIZED THE REDUCTION IN ASSESSMENT AS STATED IN SAID STIPULATION REGARDING THE APPLICATIONS FOR REDUCTION IN ASSESSMENTS FILED BY UNITED CAN COMPANY, HUNT FOODS & INDUSTRIES, INC., AND NORTON SIMON, INC., IDENTIFIED UNDER THE PARCEL NUMBER SECTION AS ASSESSMENT NOS. 2968, 2970, 2971 AND 2972.

Upon motion of Supervisor Stephens, seconded by Supervisor Bell, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF SUPERVISORS- 1970

- 4 BOARD OF EQUALIZATION MINUTES FOR MAY 4, JULY 6, AND 20, 1970, WERE APPROVED AS PREPARED BY THE CLERK.

Upon motion of Supervisor Edmonds, seconded by Supervisor Bell, and duly carried the above Minute Order was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF SUPERVISORS- 1970

- 5 BOARD OF EQUALIZATION ADJOURNED AT 2:45 P.M. ON THE 31ST DAY OF AUGUST, 1970, UNTIL SEPTEMBER 8, 1970, AT 2:00 P.M.

Upon motion of Supervisor Bell, and seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

LAURENCE P. HENIGAN, COUNTY CLERK,

By Pete E. Lucas Deputy

X W. E. Duncan
CHAIRMAN, BOARD OF EQUALIZATION AND BOARD
OF SUPERVISORS, COUNTY OF YOLO, STATE OF CALIF.

SEPTEMBER 8, 1970

The Yolo County Board of Supervisors sitting as a Board of Equalization met at 2:00 P.M., on September 8, 1970, in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, pursuant to Minute Order of August 31, 1970. Fred Hall from the County Assessor's Office was present. The County Assessor's Office and the Board of Equalization were advised by Charles R. Mack, County Counsel. The Hearing was recorded on the County Tape Recording Machine.

File:
BOARD OF EQUALIZATION-Hear-
ings-1970.

- 1 RELIEF WAS GRANTED ON APPLICATIONS NO. 1,2,6 AND 7 FOR REDUCTION IN ASSESSMENTS ON THAT PROPERTY LYING WEST OF THE WEST LEVEE OF THE YOLO BY-PASS BETWEEN INTERSTATE 80 FREEWAY AND RAILROAD TO THE NORTH, CONTAINING ABOUT 14.4 ACRES, PARCEL NOS. 33-012-01-1, 33-012-02-1, 33-020-32-1, 33-020-33-1, BE REDUCED FROM \$650.00 PER ACRE TO \$500.00 PER ACRE ON ASSESSOR'S FULL CASH VALUE. APPLICATIONS NO. 3,4,5,8 AND 9 FOR REDUCTION IN ASSESSMENTS WERE DENIED. SAID ABOVE NINE APPLICATIONS WERE FILED BY CHARLES WILSON AND WERE CONSIDERED AT A PUBLIC HEARING HELD ON SEPTEMBER 8, 1970, COMMENCING AT 2:00 P.M., IN THE PRESENCE OF MR. WILSON.

Upon motion of Supervisor Bell, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hear-
ings-1970.

- 2 APPLICATION NO. 10 FOR A REDUCTION IN ASSESSMENT FILED BY FRED R. WINN WAS CONSIDERED, BUT DUE TO THE FACT THAT MR. WINN WAS NOT PRESENT FOR THE HEARING SCHEDULED FOR SEPT. 8, 1970, AT 2:00 P.M., OR AS SOON AS POSSIBLE THEREAFTER ON THAT DATE, THE BOARD OF EQUALIZATION CONTINUED THE HEARING TO OCTOBER 26, 1970, AT 2:00 P.M., OR AS SOON AS POSSIBLE THEREAFTER ON THAT DATE.

Upon motion of Supervisor Stephens, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

The Board of Equalization recessed at 3:00 P.M. as the Court Reporter had not shown up for the Rice Growers Association Application No. 11 hearing.

The Board reconvened at 3:10 P.M. All members of the Board were present. Chairman Duncan presided at the meeting. On report of the Clerk that the County Court Reporter could not be located and that written notice was given him in plenty of time to arrange for a court reporter, the Board waived need of a Court Reporter.

File:
BOARD OF EQUALIZATION-Hear-
ings-1970.

- 3 APPLICATION NO. 11 FOR A REDUCTION IN ASSESSMENT, AS FILED BY RICE GROWERS ASSOCIATION OF CALIFORNIA, WAS CONSIDERED. AFTER BEING ADVISED BY CHARLES MACK, COUNTY COUNSEL, THE BOARD OF EQUALIZATION DENIED SAID APPLICATION AS IT DID NOT COME UNDER THE JURISDICTION OF THE BOARD OF EQUALIZATION. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING ON SEPTEMBER 8, 1970, COMMENCING AT 2:00 P.M. AND WAS HEARD ABOUT 3:10 P.M. IN THE PRESENCE OF MR. ROBERT W. FREEHAND, REPRESENTATIVE OF THE ASSOCIATION.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hear-
ings-1970.

- 4 BOARD OF EQUALIZATION MINUTES FOR AUGUST 31, 1970, WERE APPROVED AS PREPARED BY THE CLERK.

Upon motion of Supervisor Stephens, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hear-
ings-1970.

- 5 BOARD OF EQUALIZATION RATIFIED ACTION TAKEN IN BOARD OF SUPERVISORS MINUTEORDER NO. 70-949 WHICH READ AS FOLLOWS:
"AUTHORIZED THE ASSESSED VALUE BE REDUCED FROM \$22,400 TO \$17,600 AND WAIVE THE EXAMINATION OF THE APPLICANT, AS THE NEW VALUES HAVE BEEN AGREED TO BY THE TAXPAYER, GENEVIEVE CASSU, PARCEL NO. 8-091-45, IN ACCORDANCE WITH THE LETTER PRESENTED TO THE BOARD OF SUPERVISORS AND FILED WITH THE CLERK."

Upon motion of Supervisor Edmonds, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-1970.

- 6 BOARD OF EQUALIZATION MEETING WAS ADJOURNED AT 3:15 P.M.
ON SEPTEMBER 8, 1970, UNTIL SEPTEMBER 14, 1970.

Upon motion of Supervisor Edmonds, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

X W. E. Duncan
CHAIRMAN, BOARD OF SUPERVISORS &
BOARD OF EQUALIZATION

ATTEST:

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY Rob E. Lucas
Deputy

TYPED BY bar
PROOF READ BY bar

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SEPTEMBER 14, 1970

The Yolo County Board of Supervisors sitting as a Board of Equalization, met at 2:06 P.M. on the 14th day of September, 1970, in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with adjournment of September 8, 1970. All members of the Board of Equalization were present, except Supervisor Edmonds was excused. Fred Hall, Deputy Assessor, represented the County Assessor's Office. Charles Mack, County Counsel, advised the Deputy County Assessor and the Board of Equalization. Said meeting was recorded on the County Tape Recording Machine. Chairman Duncan presided at the meeting.

File:
BOARD OF EQUALIZATION-HEARINGS-1970.

- 1 BOARD OF EQUALIZATION MINUTES FOR SEPTEMBER 8, 1970, WERE
APPROVED AS PREPARED BY THE CLERK.

Upon motion of Supervisor Bell, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Bell, Espigares, Stephens, Duncan. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-HEARINGS-1970.

- 2 APPLICATION NO. 16, FOR A REDUCTION IN ASSESSMENT, FILED
BY JEROME P. WHISTON, TRUSTEE, CARE OF EMME CORP., HOLLYWOOD,
CALIFORNIA, WAS RESCHEDULED TO NOVEMBER 16, 1970, AT 2:00 P.M.,
OR AS SOON AS POSSIBLE THEREAFTER ON THAT DATE, AS VERBALLY
REQUESTED BY THE COUNTY ASSESSOR'S DEPARTMENT.

Upon motion of Supervisor Espigares, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Bell, Espigares, Stephens, Duncan. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-HEARINGS-1970.

- 3 APPLICATION NO. 12, FOR A REDUCTION IN ASSESSMENT AS
FILED BY ANDREW H. HILL, WAS DENIED AFTER THE MATTER
WAS CONSIDERED IN THE PRESENCE OF THE APPLICANT MR. HILL
AND REPRESENTATIVE OF THE COUNTY ASSESSOR'S OFFICE, ON
SEPTEMBER 14, 1970, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Espigares, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Bell, Espigares, Stephens, Duncan. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-HEARINGS-1970.

- 4 APPLICATION NO. 13, FOR A REDUCTION IN ASSESSMENT, AS
FILED BY ISIDORO A. CERECHINO, WAS CONSIDERED, AND THE BOARD
AUTHORIZED THE IMPROVEMENTS TO BE REDUCED FROM \$28,400 TO \$24,400
WHICH IN EFFECT REDUCES THE FULL CASH VALUE OF THE LAND AND DWELLING
FROM \$40,000 TO \$36,000 ON THE 1970-71 ROLL AS RECOMMENDED BY THE
COUNTY ASSESSOR. THE APPLICATION WAS CONSIDERED IN THE ABSENCE OF THE
APPLICANT, BUT IN THE PRESENCE OF A REPRESENTATIVE FROM THE COUNTY
ASSESSOR'S DEPARTMENT ON SEPTEMBER 14, 1970, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Bell, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Bell, Espigares, Stephens, Duncan. Noes: None. Absent: Edmonds.

SEPTEMBER 14, 1970

SEPTEMBER 28, 1970

187

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 5 APPLICATION NO. 14, FOR A REDUCTION IN ASSESSMENT, AS FILED BY MILO O. GASKIN, WAS CONSIDERED AND THE BOARD AUTHORIZED THE ASSESSED VALUE TO BE REDUCED FROM \$2,050 TO \$1,550 ON THE ASSESSMENT ROLL AS RECOMMENDED BY THE COUNTY ASSESSOR. SAID MATTER WAS CONSIDERED IN THE ABSENCE OF THE APPLICANT BUT IN THE PRESENCE OF A REPRESENTATIVE FROM THE COUNTY ASSESSOR'S OFFICE ON SEPTEMBER 14, 1970, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Bell, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Bell, Espigares, Stephens, Duncan. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 6 APPLICATION NO. 15, FOR A REDUCTION IN ASSESSMENT, AS FILED BY THOMAS G. DE JONGHE, WAS CONSIDERED, BUT THE BOARD CONTINUED THE HEARING TO NOVEMBER 16, 1970, AT 2:00 P.M., OR AS SOON AS POSSIBLE THEREAFTER ON THAT DATE, DUE TO THE FACT THAT MR. DE JONGHE WAS NOT PRESENT. SAID MATTER WAS ON THE AGENDA FOR SEPTEMBER 14, 1970, AT 2:00 P.M., OR SHORTLY THEREAFTER, AND PROPER NOTICE HAD BEEN GIVEN.

Upon motion of Supervisor Stephens, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Bell, Espigares, Stephens, Duncan. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 7 ADJOURNMENT OF BOARD OF EQUALIZATION MEETING AT 2:45 P.M. ON SEPTEMBER 14, 1970, UNTIL SEPTEMBER 28, 1970, AT 2:00 P.M., WAS APPROVED.

Upon motion of Supervisor Stephens, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Bell, Espigares, Stephens, Duncan. Noes: None. Absent: Edmonds.

X *W. E. Duncan*
CHAIRMAN OF BOARD OF SUPERVISORS &
BOARD OF EQUALIZATION

LAURENCE P. HENIGAN, COUNTY CLERK

BY *John E. Lucas*
Deputy

TYPED BY bar
PROOF READ BY *bar*

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SEPTEMBER 28, 1970

The Board of Equalization Meeting of September 28, 1970, was opened by the Clerk of the Board of Equalization in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, and there were no members of the Board present due to the fact that the hearing had been rescheduled at the request of the applicant. The Clerk adjourned the meeting from September 28, 1970, to October 5, 1970, at 2:00 P.M.

X *W. E. Duncan*
CHAIRMAN OF THE BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION

LAURENCE P. HENIGAN, COUNTY CLERK
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization.

BY *John E. Lucas*
Deputy

Typed by Pel
Proof read by pel.

/v / v /

OCTOBER 5, 1970

The Yolo County Board of Supervisors sitting as a Board of Equalization, met at 2:00 P.M., on the 5th day of October, 1970, in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with adjournment of September 28, 1970. All members of the Board of Equalization were present. Fred Hall and Malcolm Nicolson represented the County Assessor's Office. County Counsel Charles Mack was present and advised the Board of Equalization and County Assessor's Department. Said meeting was recorded on the County Tape Recording Machine. Chairman Duncan presided at the meeting.

File:
BOARD OF EQUALIZATION-Hearings-
1970.

- 1 APPLICATION NO. 57 FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY JOSE D. RODRIGUEZ, WAS CONSIDERED AND DENIED AFTER MR. RODRIGUEZ INFORMED THE BOARD THAT HE WAS SATISFIED WITH THE COUNTY ASSESSOR'S FIGURES AFTER HAVING THEM EXPLAINED TO HIM BY THE ASSESSOR'S OFFICE. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 5, 1970, AT 2:00 P.M.

Upon motion of Supervisor Espigares, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1970.

- 2 APPLICATION NO. 58 FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY IVAN SCHUK, WAS CONSIDERED AND DENIED. SAID MATTER WAS CONSIDERED IN THE PRESENCE OF KATARINA SCHUK, AGENT FOR MR. SCHUK, AT A PUBLIC HEARING HELD ON OCTOBER 5, 1970, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Stephens, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1970.

- 3 APPLICATION NOS. 56 AND 61 FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY BILL AND KATHY'S A CALIFORNIA CORPORATION, WERE DENIED AND THE VALUES SET BY THE COUNTY ASSESSOR WERE UPHELD. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 5, 1970, SHORTLY AFTER 2:00 P.M., IN THE PRESENCE OF THE APPLICANT AND HIS ATTORNEY G. DOUGLAS THOMPSON.

Upon motion of Supervisor Stephens, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1970.

- 4 ADJOURNMENT OF BOARD OF EQUALIZATION MEETING AT 3:45 P.M., ON OCTOBER 5, 1970, UNTIL OCTOBER 13, 1970, AT 2:00 P.M., WAS APPROVED.

Upon motion of Supervisor Bell, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

X *Wm E Duncan*
CHAIRMAN, BOARD OF SUPERVISORS &
BOARD OF EQUALIZATION, COUNTY OF YOLO,
STATE OF CALIFORNIA

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *Bill E Lucas* Deputy

TYPED BY *bar*
PROOF READ BY *BAR*

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The Yolo County Board of Supervisors sitting as a Board of Equalization met at 2:06 P.M., on October 13, 1970, in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with October 5, 1970, adjournment. All members of the Board of Equalization were present. Marion Baker and his Deputy Malcolm Nicolson were present from the Assessor's Office. County Counsel Charles Mack was present and advised the Board of Equalization and the County Assessor's Department. Said meeting was recorded on the County Tape Recording Machine. Chairman Duncan presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 1 APPLICATION NO. 59 FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY WILLIAM R. HOSSELKUS, WAS CONSIDERED AND THE BOARD GRANTED A REDUCTION FROM \$500.00 PER ACRE TO \$400.00 PER ACRE ON THE FULL CASH VALUE OF THE LAND ONLY. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 13, 1970, SHORTLY AFTER 2:00 P.M. IN THE PRESENCES OF THE APPLICANT.

Upon motion of Supervisor Bell, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Bell, Espigares, Stephens. Noes: Edmonds, Duncan. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 2 APPLICATION NO. 60, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY JOSEPH E. BURKE, WAS CONSIDERED AND THE BOARD GRANTED A REDUCTION FROM \$17,800.00 TO \$11,500.00 FOR THE FULL CASH VALUE. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 13, 1970, SHORTLY AFTER 2:00 P.M., IN THE PRESENCE OF THE APPLICANT.

Upon motion of Supervisor Stephens, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 3 APPLICATION NO. 70 FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY OTTO HERMANN SPRINK, WAS CONSIDERED AND THE BOARD GRANTED A REDUCTION FROM \$13,200 TO \$6,500 FULL CASH VALUE AND THE ASSESSED VALUE BE REDUCED TO \$1,625 ON THE 1970-71 ASSESSMENT ROLL, IN ACCORDANCE WITH THE COUNTY ASSESSOR'S RECOMMENDATION FILED WITH THE CLERK. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 13, 1970, SHORTLY AFTER 2:00 P.M., IN THE PRESENCE OF THE APPLICANT.

Upon motion of Supervisor Edmonds, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 4 APPLICATION NO. 63 FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY DOUGLAS A. MAHA, WAS CONSIDERED AND THE HEARING WAS CONTINUED TO DECEMBER 21, 1970, AT 2:00 P.M., AS THE APPLICANT FAILED TO APPEAR. THE CLERK INFORMED THE CHAIRMAN THAT NOTICE HAD BEEN SENT TO THE APPLICANT AS REQUIRED.

Upon motion of Supervisor Bell, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 5 BOARD OF EQUALIZATION MINUTES FOR SEPTEMBER 14, 28 AND OCTOBER 5, 1970, WERE APPROVED AS PREPARED BY THE CLERK.

Upon motion of Supervisor Stephens, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

Board of Equalization recessed at 3:50 P.M. and reconvened at 4:00 P.M. All members of the Board were present. Chairman Duncan presided at the meeting.

File:
BOARD OF EQUALIZATION-Hearings-
1970.

- 6 BOARD OF EQUALIZATION MEETING OF OCTOBER 13, 1970, WAS ADJOURNED
AT 4:05 P.M., UNTIL OCTOBER 19, 1970, AT 2:00 P.M.

Upon motion of Supervisor Bell, seconded by Supervisor Espigares, and duly carried, the
above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

X W. E. Duncan
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION, COUNTY OF YOLO,
STATE OF CALIFORNIA

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY John E. Lucas Deputy

TYPED BY bar
PROOF READ BY BAR

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OCTOBER 19, 1970

The Yolo County Board of Supervisors sitting as a Board of Equalization, met at
2:00 P.M., on October 19, 1970, in the Board of Supervisors' Chambers, Room 207, Yolo
County Courthouse, Woodland, California, in accordance with October 13, 1970, adjournment.
All members of the Board of Equalization were present except Supervisors Edmonds and
Espigares. Marion Baker County Assessor and two deputies were present. County Counsel
Charles Mack was present to advise the Board of Equalization and the County Assessor.
Said meeting was recorded on the County Tape Recording Machine. Chairman Duncan presided at
the meeting. The Chairman asked if any applicant present desired to have his application
considered at a later date as all members of the Board of Equalization were not present.
No applicant responded and the Chairman stated that the applications would then be heard
as scheduled.

File:
BOARD OF EQUALIZATION-Hearings-
1970.

- 1 MINUTES OF THE BOARD OF EQUALIZATION FOR OCTOBER 13, 1970, WERE
APPROVED AS PREPARED BY THE CLERK.

Upon motion of Supervisor Bell, seconded by Supervisor Stephens, and duly carried, the
above motion was so ordered by the following vote:

Ayes: Bell, Stephens, Duncan. Noes: None. Absent: Edmonds, Espigares.

File:
BOARD OF EQUALIZATION-Hearings-
1970.

- 2 APPLICATION NO. 64 FOR A REDUCTION IN ASSESSMENT BEFORE THE
BOARD OF EQUALIZATION, AS FILED BY CARGILL INCORPORATED, WAS
CONSIDERED AND THE BOARD OF EQUALIZATION FINDS, UPON ADVISE OF
THE COUNTY COUNSEL, THAT THE APPLICATION ASSERTS THE ASSESSED
PROPERTY IN QUESTION TO BE EXPORTS EXEMPT FROM TAXATION, THAT THIS
ASSERTION RAISES THE ISSUE OF LEGALITY OF THE ASSESSMENT NOT VALUA-
TION, THAT THIS ISSUE IS BEYOND THE JURISDICTION OF A COUNTY BOARD
OF EQUALIZATION, AND UPON THIS GROUND DENIED APPLICATION NO. 64.
SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 19,
1970, AT 2:00 P.M., IN THE PRESENCE OF PATRICIA HURST GODFREY, ATTORNEY
FOR CARGILL, INCORPORATED.

Upon motion of Supervisor Stephens, seconded by Supervisor Bell, and duly carried, the
above motion was so ordered by the following vote:

Ayes: Bell, Stephens, Duncan. Noes: None. Absent: Edmonds, Espigares.

File:
BOARD OF EQUALIZATION-Hearings-
1970.

- 3 THE BOARD OF EQUALIZATION OF YOLO COUNTY DECLARED THAT THE
MINUTE ORDER OF THIS COUNTY BOARD OF EQUALIZATION UPON THE
APPLICATION FOR REDUCTION IN ASSESSMENT OF CARGILL, INCORPORATED,
APPLICATION NO. 7, ADOPTED ON SEPTEMBER 29, 1969, WAS ADOPTED UPON
THE ADVISE OF THE COUNTY COUNSEL AND CONSTITUTES THE FINDINGS AND
CONCLUSIONS IN THIS MATTER.

Upon motion of Supervisor Bell, seconded by Supervisor Stephens, and duly carried, the
above motion was so ordered by the following vote:

Ayes: Bell, Stephens, Duncan. Noes: None. Absent: Edmonds, Espigares.

Supervisor Espigares arrived at 2:15 P.M.

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 4 APPLICATION NO. 71 FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY FARMERS RICE COOPERATIVE, WAS CONSIDERED AND THE BOARD OF EQUALIZATION AUTHORIZED THAT THE ESTIMATED VALUE OF \$4.80 PER CWT. BE REDUCED TO \$4.64 PER CWT. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 19, 1970, IN THE PRESENCE OF JOHN F. O'DEA ATTORNEY FOR FARMERS RICE COOPERATIVE.

Upon motion of Supervisor Bell, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Bell, Espigares, Stephens, Duncan. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 5 APPLICATION NO. 72 FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY CALIFORNIA MOTOR REALTY, WAS CONSIDERED AND THE BOARD AUTHORIZED THE ASSESSED VALUE TO BE REDUCED FROM \$32,000.00 TO \$25,000.00, ALLOCATING \$9,600.00 TO LAND AND \$15,400.00 TO IMPROVEMENTS, IN ACCORDANCE WITH THE ASSESSOR'S RECOMMENDATION FILED WITH THE CLERK. SAID MATTER WAS CONSIDERED ON OCTOBER 19, 1970, SHORTLY AFTER 2:00 P.M., IN THE PRESENCE OF JACK B. KNIGHT, AGENT FOR CALIFORNIA MOTOR REALTY.

Upon motion of Supervisor Bell, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Bell, Espigares, Stephens, Duncan. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 6 APPLICATION NO. 73 FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY JERRY I. SHAM, WAS CONSIDERED AND THE BOARD OF EQUALIZATION UPHELD THE COUNTY ASSESSOR'S FIGURES AND REPORT FILED WITH THE CLERK AND DENIED THE APPLICATION. SAID MATTER WAS CONSIDERED ON OCTOBER 19, 1970, A SHORT TIME AFTER 2:00 P.M., IN THE PRESENCE OF MR. SHAM.

Upon motion of Supervisor Espigares, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Bell, Espigares, Stephens, Duncan. Noes: None. Absent: Edmonds.

The Board of Equalization recessed at 3:05 P.M. and reconvened at 4:00 P.M. All members of the Board were present, except Supervisor Edmonds. Chairman Duncan presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 7 BOARD OF EQUALIZATION MEETING OF OCTOBER 19, 1970, WAS ADJOURNED AT 4:01 P.M. UNTIL OCTOBER 26, 1970, AT 2:00 P.M.

Upon motion of Supervisor Bell, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Bell, Espigares, Stephens, Duncan. Noes: None. Absent: Edmonds.

X *W. E. Duncan*
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *Pat E. Lucas* Deputy

TYPED BY bar
PROOF READ BY BAR

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OCTOBER 26, 1970

The Yolo County Board of Supervisors sitting as a Board of Equalization met at 2:00 P.M., on October 26, 1970, in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with adjournment of October 19, 1970, meeting. All members of the Board of Equalization were present. Marion Baker County Assessor and one Deputy were present. County Counsel Charles Mack was present to advise the Board of Equalization and the County Assessor. Said meeting was recorded on the County Tape Recording Machine. Chairman Duncan presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 1 MINUTES OF THE BOARD OF EQUALIZATION FOR OCTOBER 19, 1970, WERE APPROVED, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Bell, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 2 AUTHORIZED THE CLERK TO CORRECT A CLERICAL ERROR ON OCTOBER 5, 1970, BOARD OF EQUALIZATION MINUTES, ENTRY NO. 3, TO READ APPLICATIONS NOS. 56 AND 61 INSTEAD OF APPLICATIONS NO. 59 AND 61 FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY BILL AND KATHY'S, A CALIFORNIA CORPORATION, ALSO WERE HEARD ON OCTOBER 5, 1970, DENIED AND THE VALUES SET BY THE COUNTY ASSESSOR WERE UPHELD.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 3 MOTION TO AUTHORIZE A REDUCTION FROM \$3600 PER ACRE VALUE TO \$2800 PER ACRE VALUE ON APPLICATION NO. 74 REDUCTION IN ASSESSMENT, FILED BY RICHARD W. CHILES FOR ESTATE OF FRANK CHILES, DIED FOR A LACK OF A SECOND.

Above motion made by Supervisor Bell was declared dead for a lack of a second by the Chairman after sufficient time was allowed for a second.

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 4 MOTION TO UPHOLD THE ASSESSOR FIGURE OF \$3600 PER ACRE VALUE ON APPLICATION NO. 74 FOR A REDUCTION IN ASSESSMENT, AS FILED BY RICHARD W. CHILES, AGENT FOR THE ESTATE OF FRANK CHILES DIED FOR A LACK OF A SECOND.

Above motion made by Supervisor Edmonds was declared dead for a lack of a second by the Chairman after sufficient time was allowed for a second.

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 5 APPLICATION NO. 74 FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY AGENT RICHARD W. CHILES FOR THE ESTATE OF FRANK CHILES, WAS CONSIDERED AND THE BOARD AUTHORIZED A REDUCTION FROM \$3600 PER ACRE VALUE TO \$3300 PER ACRE VALUE. SAID APPLICATION WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 26, 1970, SHORTLY AFTER 2:00 P.M. IN THE PRESENCE OF RICHARD W. CHILES, AGENT FOR THE ESTATE OF FRANK CHILES.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 6 APPLICATION NO. 75 FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY HENRY AMEN, WAS CONSIDERED AND UPON VERBAL REQUEST OF THE APPLICANT, DUE TO A DEATH IN THE FAMILY. THE PUBLIC HEARING ON APPLICATION NO. 75 WAS CONTINUED TO DECEMBER 21, 1970, AT 2:00 P.M., OR AS SOON THEREAFTER AS IS POSSIBLE ON THAT DATE.

Upon motion of Supervisor Edmonds, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 7 APPLICATION NO. 76 FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED BY HOWARD C. MCSWEENEY, WAS CONSIDERED AND THE BOARD GRANTED A REDUCTION FROM \$2250 PER ACRE VALUE TO \$2000 PER ACRE ON PARCEL NO. 36-980-01. SAID MATTER WAS CONSIDERED ON OCTOBER 26, 1970, SHORTLY AFTER 2:00 P.M., IN THE PRESENCE OF MR. MCSWEENEY.

Upon motion of Supervisor Bell, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 8 APPLICATION NO. 77 FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY WILLIAM L. LYON, WAS CONSIDERED AND REFERRED BACK TO THE ASSESSOR AND MR. LYON TO WORK OUT THE CORRECT SQUARE FOOTAGE OF HIS HOUSE AND CONTINUED THIS PUBLIC HEARING TO NOVEMBER 16, 1970, AT 2:00 P.M., OR AS SOON AS POSSIBLE THEREAFTER ON THAT DATE.

Upon motion of Supervisor Bell, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 9 APPLICATION NO. 10 FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY FRED R. WINN, WAS CONSIDERED AND THE BOARD ACCEPTED A STIPULATION SIGNED BY FRED R. WINN, COUNTY COUNSEL CHARLES MACK, AND COUNTY ASSESSOR MARION BAKER, WHICH IS NOW ON FILE WITH THE CLERK. SAID STIPULATION IS FOR CHANGING THE FULL CASH VALUE AND ASSESSED VALUE TO \$16,000 AND \$4,000 IN ACCORDANCE WITH SECTION 1605 AND 1608 OF THE REVENUE AND TAXATION CODE ON PARCEL NO. 33-210-18. SAID MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON OCTOBER 26, 1970, A SHORT TIME AFTER 2:00 P.M. MR. WINN'S PRESENCE WAS WAIVED IN VIEW OF THE SIGNED AND FILED STIPULATION.

Upon motion of Supervisor Edmonds, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 10 BOARD OF EQUALIZATION MEETING OF OCTOBER 26, 1970, WAS ADJOURNED AT 3:55 P.M. UNTIL NOVEMBER 2, 1970, AT 2:00 P.M.

Upon motion of Supervisor Bell, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

W. E. Duncan
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *Al E. Lucas* Deputy

TYPED BY *BAR*
PROOF READ BY *BAR*

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NOVEMBER 2, 1970

The Yolo County Board of Supervisors sitting as a Board of Equalization met at 2:15 P.M., on November 2, 1970, in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with adjournment of October 26, 1970 meeting. All members of the Board of Equalization were present. Fred Hall and Malcolm Nicolson represented the County Assessor's Department. County Counsel Charles Mack was present to advise the Board of Equalization and the Assessor's Department. The meeting was tape recorded on the County Tape Recording Machine. Beverly Toms, Certified Hearing Reporter with Western Reporters, recorded only the hearing on Application No. 62, filed by Marubeni-Iida (America) Inc. Chairman Duncan presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 1 APPLICATION NO. 78, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY RONALD N. PAUL, PARTNER OF R. P. W. COMPANY, WAS CONSIDERED AND DENIED AS THE BOARD UPHELD THE COUNTY ASSESSOR'S FULL CASH VALUE PLACED ON PARCEL 33-150-06 AT \$212,400.00 FOR 236 ACRES AT \$900.00 PER ACRE INCLUDING WELLS AND PUMPS WITH THE BALANCE OF 6.21 ACRES CONSIDERED WASTE LANDS, THAT HAS BEEN PLACED ON THE 1970 ASSESSMENT

ROLL AS STATED IN THE RECOMMENDATION FILED WITH THE CLERK. SAID MATTER WAS CONSIDERED SHORTLY AFTER 2:15 P.M. ON NOVEMBER 2, 1970, IN THE PRESENCE OF MR. OTTO ROHWER ON BEHALF OF R.P.W. COMPANY.

Upon motion of Supervisor Espigares, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-1970.

- 2 APPLICATION NO. 62 FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY MARUBENI-IIDA (AMERICA) INC., WAS CONSIDERED AND DENIED AS IT WAS FOUND THAT THE BOARD OF EQUALIZATION DOES NOT HAVE JURISDICTION IN VIEW OF ITEM NOS. 1, 2 AND 5 OF PARAGRAPH IV OF APPLICATION NO. 62, AND ALSO ITEM NOS. 3 AND 4 OF SAID APPLICATION WERE WITHDRAWN VERBALLY BY ROGER J. FLEISCHMANN, ATTORNEY FOR MARUBENI-IIDA (AMERICA) INC., IN ACCORDANCE WITH THE LETTER FROM THE COUNTY COUNSEL'S OFFICE NOW FILED WITH THE CLERK.

Upon motion of Supervisor Edmonds, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-1970.

- 3 APPLICATION NO. 79, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY WILLIAM RAMOS, WAS CONSIDERED AND DENIED. THE FULL CASH VALUE ON PARCEL NO. 9-572-20 AS DETERMINED BY THE COUNTY ASSESSOR TO BE \$68,000.00, WITH \$10,000.00 ALLOTTED TO THE LAND AND \$58,000.00 TO IMPROVEMENTS, WAS UPHELD BY THE BOARD OF EQUALIZATION. THE MATTER WAS CONSIDERED AT A PUBLIC HEARING COMMENCING A SHORT TIME AFTER 2:15 P.M., ON NOVEMBER 2, 1970, IN THE PRESENCE OF MR. RAMOS. THE BOARD INSTRUCTED THE COUNTY ASSESSOR TO CHECK THE SQUARE FOOTAGE OF APPLICANT'S HOUSE AND MAKE ADJUSTMENTS AS MAY BE REQUIRED FOR THE CORRECT SQUARE FOOTAGE.

Upon motion of Supervisor Stephens, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-1970.

- 4 APPLICATION NO. 80, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY CHARLOTTE HULLIN, WAS CONSIDERED AND THE HEARING WAS CONTINUED TO DECEMBER 28, 1970, AT 2:00 P.M., OR AS SOON THEREAFTER AS IS POSSIBLE ON THAT DATE, DUE TO THE FACT THAT CHARLOTTE HULLIN WAS NOT PRESENT. THE CLERK INFORMED THE CHAIRMAN THAT PROPER NOTICE WAS GIVEN AND A COPY WAS IN THE CLERK'S FILE.

Upon motion of Supervisor Bell, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-1970.

- 5 APPLICATION NO. 81 FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY SOPHIA A. KUDOKAS, WAS CONSIDERED AND DENIED. THE BOARD OF EQUALIZATION UPHELD THE FINDINGS AND ASSESSMENT OF THE COUNTY ASSESSOR ON PARCEL NO. 8-221-32 TO BE \$128,520.00 FULL CASH VALUE. SAID MATTER WAS CONSIDERED SHORTLY AFTER 2:15 P.M., ON NOVEMBER 2, 1970, IN THE PRESENCE OF THE APPLICANT AND THE APPLICANT'S AGENT MR. BARRY RICHARDS.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-1970.

- 6 LETTER AND APPLICATION FOR A REDUCTION IN ASSESSMENT DATED OCTOBER 28, 1970, FROM XEROX AND RECEIVED BY THE CLERK ON OCTOBER 30, 1970, WAS REFERRED TO THE COUNTY COUNSEL TO CHECK AND REPORT TO THE BOARD OF EQUALIZATION AT THE NEXT MEETING.

Upon motion of Supervisor Edmonds, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 7 BOARD OF EQUALIZATION MINUTES FOR OCTOBER 26, 1970, WERE APPROVED, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Stephens, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 8 BOARD OF EQUALIZATION ADJOURNED AT 4:45 P.M., ON NOVEMBER 2, 1970, UNTIL NOVEMBER 9, 1970, AT 2:00 P.M.

Upon motion of Supervisor Bell, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

X W. E. Duncan
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION, COUNTY OF YOLO,
STATE OF CALIFORNIA

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY John E. Lucas Deputy

TYPED BY bar
PROOF READ BY BAR

/ /

NOVEMBER 9, 1970

The Yolo County Board of Supervisors sitting as a Board of Equalization met at 2:05 P.M., on November 9, 1970, in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with November 2, 1970, Board of Equalization adjournment. All members of the Board were present except Supervisor Stephens. County Assessor Marion Baker and his Deputy Malcolm Nicolson were present from the Assessor's Office. County Counsel Charles Mack was present to advise the Board of Equalization and County Assessor and his Deputy. Said meeting was recorded on the County Tape Recording Machine. Helen Lishner, Certified Hearing Reporter from Sacramento Western Reporters recorded Applications No. 85 and 86 as requested by Hamilton Barnett.

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 1 APPLICATION NO. 83 FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY BARRY R. RICHARDS FOR WOODHAVEN ENTERPRISES, INC., WAS CONSIDERED AND THE BOARD ACCEPTED THE COUNTY ASSESSOR'S CORRECTED FIGURES TO REDUCE THE 1970 ASSESSMENT FROM \$119,950.00 TO \$57,750.00 IN ACCORDANCE WITH THE RECOMMENDATION FILED WITH THE CLERK. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 9, 1970, SHORTLY AFTER 2:00 P.M., IN THE PRESENCE OF MR. RICHARDS, AGENT FOR WOODHAVEN ENTERPRISES, INC., ON PARCEL NO. 5-380-17.

Upon motion of Supervisor Bell, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Duncan. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 2 APPLICATION NO. 84 FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY REA M. SMITH ASSOC., BARRY R. RICHARDS AS AGENT, WAS CONSIDERED AND CONTINUED TO DECEMBER 28, 1970, AT 2:00 P.M., AS REQUESTED BY MR. RICHARDS AGENT FOR REA M. SMITH ASSOC. SAID MATTER WAS CONSIDERED ON NOVEMBER 9, 1970, SHORTLY AFTER 2:00 P.M., IN THE PRESENCE OF MR. RICHARDS.

Upon motion of Supervisor Espigares, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Duncan. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-Hearings-
1970.

- 3 APPLICATION NO. 82 FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY CO-EXECUTORS OF THE ESTATE OF C. BRUCE MACE, DECEASED, WAS CONSIDERED AND THE BOARD GRANTED A REDUCTION FROM \$2800 TO \$2500 PER ACRE CASH VALUE ON PARCELS NO. 32-240-05 AND NO. 32-250-13. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING ON NOVEMBER 9, 1970, A SHORT TIME AFTER 2:00 P.M., IN THE PRESENCE OF THE APPLICANTS AND OLIVER NORTHUP, ATTORNEY REPRESENTING THE APPLICANTS.

Upon motion of Supervisor Bell, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares. Noes: Duncan. Absent: Stephens.

File:
BOARD OF EQUALIZATION-Hearings-
1970.

- 4 APPLICATION NO. 85 FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY HAMILTON BARNETT, WAS CONSIDERED AND DENIED AS THE BOARD UPHELD THE ASSESSORS FINDINGS FOR THE FULL CASH VALUE OF THE PROPERTY TO BE \$1100 PER ACRE ON THE 1970 ROLL FOR 75.5 ACRES IN ACCORDANCE WITH THE RECOMMENDATION FILED WITH THE CLERK. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 9, 1970, IN THE PRESENCE OF MR. BARNETT. MR. GARY SHAFFER WAS ALSO PRESENT AND TESTIFIED ON THE APPLICATION.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Duncan. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-Hearings-
1970.

- 5 APPLICATION NO. 86 FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY PAULINE C. BARNETT, WAS CONSIDERED AND THE BOARD REDUCED THE CASH VALUE FROM \$1000 TO \$800 PER ACRE ON PARCEL NO. 24-150-51. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 9, 1970, A SHORT TIME AFTER 2:00 P.M., IN THE PRESENCE OF MR. HAMILTON BARNETT, AGENT FOR PAULINE C. BARNETT, MR. GARY SHAFFER WAS ALSO PRESENT AND TESTIFIED ON THE APPLICATION.

Upon motion of Supervisor Bell, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Duncan. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-Hearings-
1970.

- 6 BOARD OF EQUALIZATION MINUTES FOR NOVEMBER 2, 1970, WERE APPROVED AS PREPARED BY THE CLERK.

Upon motion of Supervisor Espigares, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Duncan. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-Hearings-
1970.

- 7 BOARD OF EQUALIZATION MEETING OF NOVEMBER 9, 1970, WAS ADJOURNED AT 4:55 P.M. UNTIL NOVEMBER 16, 1970.

Upon motion of Supervisor Bell, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Duncan. Noes: None. Absent: Stephens.

X W. E. Duncan
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY Pat E. Lucas Deputy

TYPED BY bar
PROOF READ BY bar

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NOVEMBER 16, 1970

The Yolo County Board of Supervisors sitting as a Board of Equalization met at 2:01 P.M., on November 16, 1970, in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with November 9, 1970, adjournment. All members of the Board were present except Supervisor Stephens. Assistant Assessor Fred Hall and two Deputy Assessors were present. County Counsel Charles Mack was present to advise the Board of Equalization and the Assistant Assessor and Deputy Assessors. The meeting was recorded on the County Tape Recording Machine. Chairman Duncan presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 1 APPLICATION NO. 16 FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY FRANCIS H. O'NEILL, ATTORNEY FOR JEROME P. WHISTON, TRUSTEE c/o EMME CORP., WAS CONSIDERED. THE BOARD OF EQUALIZATION ACCEPTED THE RECOMMENDATION OF THE COUNTY ASSESSOR FOR THE ASSESSMENT ON PARCEL 9-112-01 TO BE REDUCED TO REFLECT \$418,000 FOR LAND, \$236,500 FOR IMPROVEMENTS AND \$41,620 FOR PERSONAL PROPERTY, WHICH IN EFFECT REDUCES THE IMPROVEMENTS FROM \$617,400 TO \$236,500. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 16, 1970, SHORTLY AFTER 2:00 P.M., IN THE PRESENCE OF ATTORNEY O'NEILL.

Upon motion of Supervisor Edmonds, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Duncan. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 2 APPLICATION NO. 15, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY THOMAS G. DE JONGHE, WAS CONSIDERED AND A MOTION TO SET THE FAIR MARKET VALUE OF \$400.00 PER UNIT IN THE APARTMENT HOUSE DIED FOR LACK OF A SECOND. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING ON NOVEMBER 16, 1970, SHORTLY AFTER 2:00 P.M., IN THE PRESENCE OF MR. MICHAEL BOBBINS, AGENT FOR MR. DE JONGHE.

The above motion made by Supervisor Bell died for lack of a second.

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 3 APPLICATION NO. 15, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY THOMAS G. DE JONGHE, WAS CONSIDERED AND THE BOARD REDUCED THE VALUE BY \$200.00 PER UNIT IN THE APARTMENT HOUSE WHICH IN EFFECT REDUCED EACH UNIT FROM \$800.00 TO \$600.00 MAKING THE FULL CASH VALUE ON THE SECURED ASSESSMENT ROLL FOR PERSONAL PROPERTY TO BE \$4800.00 INSTEAD OF \$6200.00. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING ON NOVEMBER 16, 1970, SHORTLY AFTER 2:00 P.M., IN THE PRESENCE OF MR. MICHAEL ROBBINS, AGENT FOR MR. DE JONGHE, PARCEL NO. 1-221-06.

Upon motion of Supervisor Espigares, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Duncan. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 4 APPLICATION NO. 77 FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY WILLIAM L. LYON, WAS CONSIDERED AND THE MOTION MADE TO REDUCE THE FULL CASH VALUE ON PARCEL NO. 33-081-01 FROM \$76,000.00 TO \$71,500.00 DIED FOR LACK OF A SECOND.

The above motion made by Supervisor Bell died for lack of a second.

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 5 APPLICATION NO. 77 FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY WILLIAM L. LYON, WAS FURTHER CONSIDERED AND DENIED. THE BOARD OF EQUALIZATION UPHELD THE COUNTY ASSESSOR'S RECOMMENDATION THAT THE FULL CASH VALUE ON PARCEL NO. 33-081-01 BE \$76,000.00 AND THE ASSESSED VALUE BE \$19,000.00 ON THE 1970-71 ROLL.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Duncan. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-Hearings-
1970.

- 6 BOARD OF EQUALIZATION SETS JANUARY 4, 1971, AT 2:00 P.M., OR AS SOON AS THEREAFTER AS POSSIBLE ON THAT DAY TO CONSIDER AN APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION AS FILED BY XEROX CORPORATION. SAID MATTER WAS SET FOR HEARING ON ADVISE OF COUNTY COUNSEL.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Duncan. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-Hearings-
1970.

- 7 BOARD OF EQUALIZATION MINUTES FOR NOVEMBER 9, 1970, WERE APPROVED, AS PREPARED BY THE CLERK AND DELIVERED TO THE MEMBERS OF THE BOARD.

Upon motion of Supervisor Edmonds, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Duncan. Noes: None. Absent: Stephens.

The Board of Equalization recessed at 3:45 P.M. and reconvened at 4:06 P.M. All members of the Board were present except Supervisor Stephens.

File:
BOARD OF EQUALIZATION-Hearings-
1970.

- 8 ADJOURNMENT OF BOARD OF EQUALIZATION MEETING AT 4:07 P.M. ON NOVEMBER 16, 1970, UNTIL NOVEMBER 23, 1970, AT 2:00 P.M., WAS APPROVED.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Duncan. Noes: None. Absent: Stephens.

X *W. E. Duncan*
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION

ATTEST:

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of Supervisors
and Board of Equalization

BY *W. E. Duncan* Deputy

TYPED BY bar
PROOF READ BY bar

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NOVEMBER 23, 1970

The Yolo County Board of Supervisors sitting as a Board of Equalization, met at 2:05 P.M., on November 23, 1970, in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with adjournment of November 16, 1970, meeting. All members of the Board were present. Chairman Duncan presided at the meeting. The County Assessor and two of his deputies were present. Said Hearings were recorded on the County Tape Recording Machine.

File:
BOARD OF EQUALIZATION-Hearings-
1970.

- 1 APPLICATION NO. 87 FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY HOMER O. MARTIN, JR., WAS CONTINUED TO DECEMBER 28, 1970, AT 2:00 P.M., TO ALLOW TIME TO CHECK WITH EXACT SQUARE FOOTAGE OF MR. MARTIN'S HOUSE.

Upon motion of Supervisor Stephens, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1970.

- 2 APPLICATION NO. 88 FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY FRANK G. SCOFIELD, WAS CONSIDERED AND THE MOTION TO GRANT THE APPEAL AND REDUCE THE VALUE TO \$67,000.00 ON PARCEL NO. 33-092-12-1 WAS LOST ON ROLL CALL. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING IN THE PRESENCE OF FRANK L. BLAESI, AGENT FOR FRANK G. SCOFIELD, ON NOVEMBER 23, 1970, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Bell, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Bell, Stephens. Noes: Edmonds, Espigares, Duncan. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 3 APPLICATION NO. 88 FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY FRANK G. SCOFIELD, WAS CONSIDERED AND DENIED. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING IN THE PRESENCE OF FRANK L. BLAESI, AGENT FOR FRANK G. SCOFIELD, ON NOVEMBER 23, 1970, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Espigares, Duncan. Noes: Bell, Stephens. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 4 APPLICATION NO. 89 FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY WILLIAM H. FLOWERS, WAS CONSIDERED AND THERE BEING A DIFFERENCE IN SQUARE FOOTAGE BETWEEN THE APPLICANT AND THE ASSESSOR, THE HEARING WAS CONTINUED TO DECEMBER 28, 1970, AT 2:00 P.M., OR AS SOON AS POSSIBLE THEREAFTER ON THAT DATE, TO ALLOW TIME TO OBTAIN THE CORRECT SQUARE FOOTAGE.

Upon motion of Supervisor Bell, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 5 APPLICATION NO. 90 FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY EUGENE GUALCO WAS CONSIDERED AND ON BEING INFORMED BY MR. FRANK L. BLAESI, AGENT FOR MR. GUALCO, THAT MR. GUALCO WISHED TO WITHDRAW HIS APPLICATION, THE BOARD DENIED THE APPLICATION. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING ON NOVEMBER 23, 1970, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 6 APPLICATION NO. 91 FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY C. FRELAND MACE, WAS CONSIDERED AND THE HEARING WAS CONTINUED TO DECEMBER 28, 1970, AT 2:00 P.M., OR AS SOON AS POSSIBLE THEREAFTER ON THAT DATE, TO ALLOW TIME TO OBTAIN THE CORRECT SQUARE FOOTAGE ON MR. MACE'S HOUSE. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 23, 1970, SHORTLY AFTER 2:00 P.M., IN THE PRESENCE OF MR. FRANK L. BLAESI, AGENT FOR MR. MACE.

Upon motion of Supervisor Bell, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 7 BOARD OF EQUALIZATION MINUTES FOR NOVEMBER 16, 1970, WERE APPROVED AS PREPARED BY THE CLERK AND PRESENTED TO THE MEMBERS OF THE BOARD.

Upon motion of Supervisor Stephens, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

Board of Equalization recessed at 3:30 P.M. and reconvened at 3:50 P.M. All members of the Board were present. Chairman Duncan presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 8 BOARD OF EQUALIZATION ADJOURNED THE NOVEMBER 23, 1970, MEETING AT 3:50 P.M. UNTIL NOVEMBER 30, 1970, AT 2:00 P.M.

Upon motion of Supervisor Espigares, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

X *W. E. Duncan*
CHAIRMAN OF THE BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION, COUNTY OF YOLO, STATE
OF CALIFORNIA

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of Supervisors
and Board of Equalization

BY *W. E. Duncan* Deputy

November 30, 1970

The Yolo County Board of Supervisors sitting as a Board of Equalization met at 2:00 P.M. on November 30, 1970, in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with adjournment of November 23, 1970, meeting. All members of the Board of Equalization were present. Deputy Assessors Fred Hall and Malcom Nicolson were present from the County Assessor's Office. County Counsel Charles Mack was present to advise the Board of Equalization and Deputy Assessors. Said meeting was recorded on the County Tape Recording Machine.

File:
BOARD OF EQUALIZATION-Hear-
ings-1970.

- 1 APPLICATION NO. 92 FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY ROBERT WIRTH, WAS CONSIDERED AND THE BOARD OF EQUALIZATION APPROVED A REDUCTION ON THE FULL CASH VALUE FROM \$61,600.00 TO \$55,000.00 AND THE ASSESSED VALUE FROM \$15,400.00 TO \$13,750.00 ON PARCEL NO. 24-150-56, AS RECOMMENDED BY THE COUNTY ASSESSOR. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 30, 1970, AT 2:00 P.M., IN THE PRESENCE OF THE APPLICANT.

Upon motion of Supervisor Stephens, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hear-
ings-1970.

- 2 APPLICATION NO. 93 FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY WIRTH ASSOCIATES, INC., IN CARE OF ROBERT B. WIRTH, WAS CONSIDERED AND THE BOARD AUTHORIZED THE FULL CASH VALUE TO BE REDUCED FROM \$32,400.00 TO \$27,900.00 ON PARCEL NO. 24-350-03. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 30, 1970, A SHORT TIME AFTER 2:00 P.M., IN THE PRESENCE OF ROBERT WIRTH.

Upon motion of Supervisor Edmonds, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hear-
ings-1970.

- 3 APPLICATION NO. 94 FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY DONALD M. MILLER FOR ESTATE OF AUGUST M. HAGEMAN WAS CONSIDERED AND DENIED. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 30, 1970, SHORTLY AFTER 2:00 P.M., IN THE PRESENCE OF MR. MILLER.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hear-
ings-1970.

- 4 BOARD OF EQUALIZATION MINUTES FOR NOVEMBER 23, 1970, WERE APPROVED, AS PREPARED BY THE CLERK AND PRESENTED TO THE BOARD OF EQUALIZATION.

Upon motion of Supervisor Espigares, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

Board of Equalization recessed at 2:55 P.M. and reconvened at 4:06 P.M. All members of the Board were present. Chairman Duncan presided at the meeting.

File:
BOARD OF EQUALIZATION-Hear-
ings-1970.

- 5 BOARD OF EQUALIZATION MEETING OF NOVEMBER 30, 1970, WAS ADJOURNED AT 4:07 P.M. UNTIL DECEMBER 7, 1970, AT 2:00 P.M.

Upon motion of Supervisor Stephens, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

X W. E. Duncan
CHAIRMAN, BOARD OF SUPERVISORS AND BOARD
OF EQUALIZATION

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY John E. Lucas Deputy

TYPED BY bar
PROOF READ BY Bar

December 7, 1970

The Yolo County Board of Supervisors sitting as a Board of Equalization met at 2:06 P.M. on December 7, 1970, in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with adjournment of meeting on November 30, 1970. All members of the Board were present. Chairman Duncan presided at the meeting. The County Assessor and Malcom Nicolson were present. County Counsel Charles Mack was present to advise the Board of Equalization and County Assessor. The meeting was recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-Hearings-1970.

- 1 APPLICATION NO. 18, 21, 22, 23, 24, 32, 34, 36, 39 AND 40 FOR A REDUCTION IN ASSESSMENTS, AS FILED BY THE ESTATE OF DAVIDELLA HERSHEY c/o CLARK AND ANDERSON, WERE ACCEPTED AS WITHDRAWN IN ACCORDANCE WITH A LETTER FROM LABORDE & HOOVER, CERTIFIED PUBLIC ACCOUNTANTS, AGENTS FOR THE ESTATE OF DAVIDELLA HERSHEY c/o CLARK AND ANDERSON, FILED WITH THE CLERK. THE BOARD FURTHER CONTINUED THE PUBLIC HEARINGS ON APPLICATIONS NO. 17, 19, 20, 25 THROUGH 31, 33, 35, 37, 38, 41 THROUGH 55 UNTIL FEBRUARY 16, 1971, AT 2:00 P.M., AS REQUESTED BY LABORDE & HOOVER, CERTIFIED PUBLIC ACCOUNTANTS, AGENTS FOR SAID ESTATE. THE BOARD FURTHER ACCEPTED A VERBAL STATEMENT FROM THE COUNTY ASSESSOR THAT HE DID NOT FEEL THE APPLICATIONS CONTINUED TO FEBRUARY 16, 1971 WOULD BE SETTLED BY THEN, AS STATED IN THE LAST PARAGRAPH OF LABORDE & HOOVER'S LETTER, DATED DECEMBER 3, 1970, AND FILED WITH THE CLERK.

Upon motion of Supervisor Bell, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-1970.

SEE:
AGREEMENT BOOK NO. 11, BOARD OF SUPERVISORS.

- 2 APPLICATION NO. 95 FOR A REDUCTION IN ASSESSMENT FILED BY HUNT-WESSON FOODS, INC., APPLICATION NO. 96 FOR A REDUCTION IN ASSESSMENT FILED BY PROFOODS CORP. AND HUNT-WESSON FOODS, INC., AND APPLICATION NO. 97 FOR A REDUCTION IN ASSESSMENT FILED BY PROFOODS TWO CORP., AND HUNT-WESSON FOODS, INC., WERE CONSIDERED. THE COUNTY COUNSEL OF YOLO COUNTY PRESENTED TO THE BOARD AN AGREEMENT AS PROPOSED BY HUNT-WESSON FOODS, INC., PROFOODS CORPORATION AND PROFOOD TWO CORPORATION. AFTER CONSIDERATION OF THE AGREEMENT, THE BOARD OF EQUALIZATION APPROVED AND AUTHORIZED THE CHAIRMAN OF THE BOARD OF EQUALIZATION TO SIGN AGREEMENT NO. 70-570. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 7, 1970, A SHORT TIME AFTER 2:00 P.M., IN THE ABSENCE OF THE APPLICANTS.

Upon motion of Supervisor Edmonds, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-1970.

- 3 APPLICATION NO. 99 FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY DON M. MILLER ET AL, WAS CONSIDERED AND THE BOARD GRANTED HIS REQUEST TO MAKE THE FULL CASH VALUE \$28,500.00 ON PARCEL NO. 24-170-50. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 7, 1970, SHORTLY AFTER 2:00 P.M., IN THE PRESENCE OF MR. MILLER.

Upon motion of Supervisor Bell, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-1970.

- 4 APPLICATION NO. 98 FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY ROBERT B. COCHRAN AND JESS W. COCHRAN, WAS CONSIDERED AND DENIED. THE BOARD UPHELD THE FINDINGS OF THE COUNTY ASSESSOR IN REGARDS TO PARCEL NO. 24-170-53. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 7, 1970, SHORTLY AFTER 2:00 P.M., IN THE PRESENCE OF MR. COCHRAN AND MR. DON MILLER, AGENT FOR APPLICANT.

Upon motion of Supervisor Espigares, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

DECEMBER 7, 1970
DECEMBER 21, 1970

Board of Equalization recessed at 3:55 P.M. and reconvened at 4:06 P.M. All members of the Board were present. Chairman Duncan presided at the meeting.

File:
BOARD OF EQUALIZATION-Hear-
ings-1970.

- 5 BOARD OF EQUALIZATION MINUTES FOR NOVEMBER 30, 1970, WERE APPROVED AS PREPARED BY THE CLERK AND PRESENTED TO THE MEMBERS OF THE BOARD.

Upon motion of Supervisor Stephens, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 6 BOARD OF EQUALIZATION MEETING OF DECEMBER 7, 1970, WAS ADJOURNED AT 4:07 P.M. UNTIL DECEMBER 21, 1970, AT 2:00 P.M.

Upon motion of Supervisor Stephens, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

X W. E. Duncan
CHAIRMAN, BOARD OF SUPERVISORS AND BOARD
OF EQUALIZATION, COUNTY OF YOLO, STATE OF
CALIFORNIA

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY John E. Lucas Deputy

TYPED BY bar
PROOF READ BY bar

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DECEMBER 21, 1970

The Yolo County Board of Supervisors sitting as a Board of Equalization met at 2:00 P.M. on December 21, 1970, in the Board of Supervisors' Chambers, Room 207, Yolo County Court-house, Woodland, California, in accordance with the adjournment of the meeting on December 7, 1970. All members of the Board were present. Chairman Duncan presided at the meeting. County Assessor Marion Baker and his Deputy Malcolm Nicolson were present. County Counsel Charles R. Mack was present to advise the Board of Equalization and County Assessor. The meeting was recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-Hear-
ings-1970.

- 1 APPLICATION NO. 63 FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY DOUGLAS A. MAHA, WAS CONSIDERED AND DENIED. THE BOARD OF EQUALIZATION UPHELD THE ASSESSMENT OF THE COUNTY ASSESSOR AS BEING EQUAL TO SURROUNDING PROPERTY SALES. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 21, 1970, AT 2:00 P.M., IN THE PRESENCE OF THE APPLICANT.

Upon motion of Supervisor Espigares, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 2 APPLICATION NO. 69 FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY H. M. (MARDEN) WILBER, WAS CONSIDERED AND THE BOARD ACKNOWLEDGED MR. WILBER'S DISMISSAL OF THIS APPLICATION AS HIS PROPERTY TAX BILL WAS LOWER THIS YEAR THAN LAST YEAR. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 21, 1970, SHORTLY AFTER 2:00 P.M., IN THE PRESENCE OF THE APPLICANT.

Upon motion of Supervisor Edmonds, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hear-
ings-1970.

- 3 APPLICATIONS NO. 65 THROUGH NO. 68 FOR A REDUCTION IN ASSESSMENT, AS FILED BY H. M. (MARDEN) WILBER, WAS CONSIDERED AND THE MOTION MADE TO REDUCE THE LAND NORTH OF PUTAH CREEK FROM \$1400.00 TO \$1100.00 PER ACRE AND THE LAND SOUTH OF PUTAH CREEK BE REDUCED FROM \$1100.00 AND \$1000.00 TO \$900.00 PER ACRE, DIED FOR LACK OF A SECOND. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 21, 1970, SHORTLY AFTER 2:00 P.M., IN THE PRESENCE OF THE APPLICANT.

Motion made by Supervisor Bell on said above matter died for lack of a second.

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 4 APPLICATIONS NO. 65 THROUGH NO. 68 FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY H. M. (MARDEN) WILBER, WAS CONSIDERED AND DENIED. SAID MATTER WAS CONSIDERED IN THE PRESENCE OF THE APPLICANT ON DECEMBER 21, 1970, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Espigares, Stephens, Duncan. Noes: Bell. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 5 APPLICATION NO. 75 FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY HENRY AMEN, WAS CONSIDERED AND THE BOARD PLACED A VALUE OF \$2000.00 PER ACRE ON THE 6 ACRES OF THE MARINA AREA AND PLACED A VALUE OF \$1000.00 PER ACRE ON THE REMAINING 18 ACRES, ON PARCEL NO. 24-130-13. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 21, 1970, IN THE PRESENCE OF THE APPLICANT AND HIS AGENT.

Upon motion of Supervisor Stephens, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 6 BOARD OF EQUALIZATION MINUTES FOR DECEMBER 7, 1970, WAS APPROVED, AS PREPARED BY THE CLERK AND PRESENTED TO THE MEMBERS OF THE BOARD.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 7 BOARD OF EQUALIZATION MEETING WAS ADJOURNED AT 3:30 P.M., ON DECEMBER 21, 1970, UNTIL DECEMBER 28, 1970, AT 2:00 P.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

X *W. E. Duncan*
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION, COUNTY OF
YOLO, STATE OF CALIFORNIA

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY

John E. Lucas
Deputy

TYPED BY bar
PROOF READ BY bar

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DECEMBER 28, 1970

The Yolo County Board of Supervisors sitting as a Board of Equalization met at 2:00 P.M. on December 28, 1970, in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with adjournment of December 21, 1970. All members of the Board were present. Chairman Duncan presided at the meeting. County Assessor Marion Baker and his Deputy Malcolm Nicolson were present. County Counsel Charles R. Mack was present to advise the Board of Equalization and County Assessor. The meeting was recorded on the County Tape Recording Machine.

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 1 APPLICATION NO. 84 FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY REA M. SMITH ASSOC., WAS CONSIDERED AND CONTINUED UNTIL FEBRUARY 8, 1971, AT 2:00 P.M., AS VERBALLY REQUESTED BY THE APPLICANT THROUGH AN AGENT. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING SCHEDULED ON DECEMBER 28, 1970, AT 2:00 P.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1970.

- 2 APPLICATION NO. 80 FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY CHARLOTTE HULLIN, WAS CONSIDERED AND DENIED, AS THE BOARD UPHELD THE ASSESSOR'S APPRAISAL OF THE PROPERTY AS FAIR AND EQUAL TO SURROUNDING PROPERTY. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 28, 1970, SHORTLY AFTER 2:00 P.M., IN THE PRESENCE OF MR. HULLIN AND CHRIS R. JONES, AGENT.

Upon motion of Supervisor Stephens, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1970.

- 3 MOTION TO REDUCE THE APPRAISED VALUE TO \$91,700.00 ON HOMER MARTIN, JR., PROPERTY, PARCEL NO. 33-092-10, REGARDING APPLICATION NO. 87 FOR A REDUCTION IN ASSESSMENT, DIED FOR LACK OF A SECOND. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 28, 1970, SHORTLY AFTER 2:00 P.M., IN THE PRESENCE OF MR. MARTIN AND HIS AGENT, MR. BLAESI.

The above motion made by Supervisor Bell, was declared dead for lack of a second.

File:
BOARD OF EQUALIZATION-Hearings-
1970.

- 4 APPLICATION NO. 87 FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY HOMER O. MARTIN, JR., WAS CONSIDERED AND DENIED. HOWEVER, THE BOARD DID ACCEPT THE COUNTY ASSESSOR'S RECOMMENDATION AND AUTHORIZED THAT THE FULL CASH VALUE ON THE PROPERTY BE REDUCED FROM \$98,000.00 TO \$97,000.00. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 28, 1970, SHORTLY AFTER 2:00 P.M., IN THE PRESENCE OF MR. MARTIN AND HIS AGENT, MR. BLAESI.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Espigares, Stephens, Duncan. Noes: Bell. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1970.

- 5 APPLICATION NO. 89 FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY WILLIAM H. FLOWERS, WAS CONSIDERED AND DENIED. HOWEVER, THE BOARD DID ACCEPT THE COUNTY ASSESSOR'S RECOMMENDATION AND AUTHORIZED THE FULL CASH VALUE ON THE PROPERTY BE REDUCED FROM \$65,000.00 TO \$64,000.00. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 28, 1970, SHORTLY AFTER 2:00 P.M., IN THE PRESENCE OF MR. BLAESI, AGENT FOR MR. FLOWERS.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1970.

- 6 MOTION TO REDUCE THE ASSESSMENT BY \$2,665.00 ON C. FRELAND MACE PROPERTY, PARCEL NO. 33-082-12, IN REGARDS TO APPLICATION NO. 91, WAS WITHDRAWN.

Motion made by Supervisor Bell on the above was withdrawn by Supervisor Bell.

File:
BOARD OF EQUALIZATION-Hearings-
1970.

- 7 APPLICATION NO. 91 FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY C. FRELAND MACE, WAS DENIED AND THE BOARD UPHELD THE VALUE SET BY THE COUNTY ASSESSOR TO BE EQUAL WITH PROPERTIES IN THE AREA. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 28, 1970, SHORTLY AFTER 2:00 P.M., IN THE PRESENCE OF MR. MACE AND HIS AGENT, MR. BLAESI.

Upon motion of Supervisor Stephens, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

The Board of Equalization recessed at 3:39 P.M. and reconvened at 5:06 P.M. All members of the Board were present. Chairman Duncan presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 8 BOARD OF EQUALIZATION MINUTES FOR DECEMBER 21, 1970, AS PREPARED BY THE CLERK, WERE APPROVED.

Upon motion of Supervisor Edmonds, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1970.

- 9 BOARD OF EQUALIZATION ADJOURNED THE DECEMBER 28, 1970, MEETING AT 5:08 P.M. UNTIL JANUARY 4, 1971, AT 2:00 P.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens, Duncan. Noes: None. Absent: None.

X W. E. Duncan
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY John E. Lucas
Deputy

TYPED BY bar
PROOF READ BY bar

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JANUARY 4, 1971

The Yolo County Board of Supervisors sitting as a Board of Equalization met at 2:00 P.M. on January 4, 1971, in the Board of Supervisors Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with the adjournment of the meeting of December 28, 1970. All members of the Board were present. Chairman Espigares presided at the meeting. County Assessor and one Deputy Assessor were present. County Counsel Charles Mack was present to advise the Board of Equalization and the County Assessor.

File:
BOARD OF EQUALIZATION-
Hearings-1971.

- 1 CONTINUED PUBLIC HEARING FROM JANUARY 4, 1971 TO FEBRUARY 8, 1971, AT 2:00 P.M. AS THE DATE AND TIME TO CONSIDER THE XEROX CORPORATION APPLICATION FOR A REDUCTION IN ASSESSMENT AS FILED WITH THE CLERK ON NOVEMBER 16, 1970, AS THE APPLICANT FAILED TO APPEAR.

Upon motion of Supervisor Duncan, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1971.

- 2 APPROVED MINUTES OF THE BOARD OF EQUALIZATION FOR DECEMBER 28, 1970, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Stephens, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1971.

- 3 BOARD OF EQUALIZATION MEETING WAS ADJOURNED AT 2:20 P.M. UNTIL FEBRUARY 8, 1971, AT 2:00 P.M. BY THE CHAIRMAN OF THE BOARD.

X Joseph Espigares Jr.
CHAIRMAN, BOARD OF SUPERVISORS AND BOARD
OF EQUALIZATION

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY John E. Lucas Deputy

TYPED BY bar
PROOF READ BY bar

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FEBRUARY 8, 1971
February 16, 1971

FEBRUARY 8, 1971

The Yolo County Board of Supervisors sitting as a Board of Equalization met at 2:00 P.M. on February 8, 1971, in the Board of Supervisors Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with the adjournment of January 4, 1971 meeting. All members of the Board of Equalization were present. Chairman Espigares presided at the meeting. Assistant County Assessor Fred Hall and two Deputy County Assessors were present from the Assessor's Office. County Counsel Charles Mack was present to advise the Board of Equalization and the County Assessor's Office.

File:
BOARD OF EQUALIZATION-Hearings
1971.

- 1 APPLICATION NO. 84 FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY BARRY RICHARDS, AGENT FOR REA M. SMITH ASSOC. c/o BRESSIE & CO., SAN FRANCISCO, CALIFORNIA, WAS CONSIDERED AND DENIED. SAID MATTER WAS CONSIDERED ON FEBRUARY 8, 1971, AT 2:00 P.M., IN THE PRESENCE OF BARRY RICHARDS AGENT FOR APPLICANT REA M. SMITH ASSOC.

Upon motion of Supervisor Stephens, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

Board of Equalization recessed at 3:30 P.M. and reconvened at 8:05 P.M. All members of the Board of Equalization were present. Chairman Espigares presided at the meeting.

File:
BOARD OF EQUALIZATION-Hearings
1971.

- 2 ACCEPTED LETTER FROM BUSINESS PRODUCTS GROUP FOR XEROX, DATED JANUARY 28, 1971, REQUESTING THAT THE XEROX CORPORATION APPLICATION SCHEDULED FOR HEARING ON FEBRUARY 8, 1971, AT 2:00 P.M., BE REMOVED FROM THE YOLO COUNTY BOARD OF EQUALIZATION AGENDA. THE BOARD FURTHER ORDERED SAID MATTER TO BE REMOVED FROM THE BOARD OF EQUALIZATION AGENDA AND NOT CONSIDERED.

Upon motion of Supervisor Edmonds, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings
1971.

- 3 BOARD OF EQUALIZATION MEETING WAS ADJOURNED AT 8:15 P.M. ON FEBRUARY 8, 1971, UNTIL FEBRUARY 16, 1971, AT 2:00 P.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

Frank Espigares
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization.

BY *Site E. Lucas* Deputy

TYPED BY bar
PROOF READ BY bnr

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February 16, 1971

The Yolo County Board of Supervisors sitting as a Board of Equalization met at 2:00 P.M. on February 16, 1971, in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with adjournment of February 8, 1971. All members of the Board of Equalization were present. Chairman Espigares presided at the meeting. County Assessor Marion Baker was present. County Counsel Charles Mack was present to advise the Board of Equalization and the County Assessor.

File:
BOARD OF EQUALIZATION-Hearings-1971.

- 1 CONTINUED PUBLIC HEARINGS FROM FEBRUARY 16, 1971, TO MARCH 29, 1971, AT 2:00 P.M. AS THE DATE AND TIME TO CONSIDER APPLICATIONS FOR REDUCTION IN ASSESSMENTS NO. 17, 19, 20, 25 THROUGH 31, 33, 35, 37, 38, 41 THROUGH 48, AND 50 THROUGH 55, AS FILED BY CLARK & ANDERSON FOR THE ESTATE OF DAVIDELLA HERSHEY; AND THE BOARD OF EQUALIZATION FURTHER SET MARCH 29, 1971, AT 2:00 P.M., AS THE DATE AND TIME TO CONSIDER AN APPLICATION FOR REDUCTION IN ASSESSMENT FILED BY V. JUDSON KLEIN FOR UNITED CAN COMPANY IN ACCORDANCE WITH COUNTY COUNSEL'S VERBAL RECOMMENDATION. SAID APPLICATION WAS RECEIVED BY THE CLERK ON FEBRUARY 2, 1971, AND FILED ON FEBRUARY 16, 1971.

Upon motion of Supervisor Duncan, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hear-
ings-1971.

- 2 BOARD OF EQUALIZATION MINUTES FOR JANUARY 4, 1971 AND FEBRUARY 8, 1971, WERE APPROVED AS PREPARED BY THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hear-
ings-1971.

- 3 ADJOURNMENT OF BOARD OF EQUALIZATION MEETING AT 2:10 P.M. ON FEBRUARY 16, 1971, UNTIL MARCH 29, 1971, AT 2:00 P.M., WAS APPROVED.

Upon motion of Supervisor Stephens, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

Joseph Espigares Jr.
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION, COUNTY OF YOLO,
STATE OF CALIFORNIA

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *John E. Duncan* Deputy

TYPED BY bar
PROOF READ BY baa

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MARCH 29, 1971

The Yolo County Board of Supervisors sitting as a Board of Equalization met at 2:05 P.M. on March 29, 1971, in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with adjournment of February 16, 1971. All members of the Board of Equalization were present. Chairman Espigares presided at the meeting. County Assessor Marion Baker and two Deputy Assessor's were present.

File:
BOARD OF EQUALIZATION-Hear-
ings-1971.

- 1 APPLICATIONS FOR A REDUCTION IN ASSESSMENTS BEFORE THE BOARD OF EQUALIZATION NOS. 17, 19, 20, 25 THROUGH 31, 33, 35, 37, 38, 41 THROUGH 48 AND 50 THROUGH 55, FILED BY CLARK & ANDERSON FOR THE ESTATE OF DAVIDELLA HERSHEY, WERE CONSIDERED. THE BOARD OF EQUALIZATION ACCEPTED THE STIPULATION AND REQUEST FILED WITH THE CLERK, WAIVED THE APPEARANCE OF THE PERSON REPRESENTING THE ESTATE OF DAVIDELLA HERSHEY AT THIS HEARING AND ORDERED THAT THE FULL CASH VALUE AND THE ASSESSED VALUE OF THE 29 PARCELS, INCLUDING LAND AND IMPROVEMENTS, ON THE 1970-71 ASSESSMENT ROLL BE REDUCED BY \$734,900, FROM \$4,919,600 TO \$4,184,700, FULL CASH VALUE, AND BY \$183,725, FROM \$1,229,900 TO \$1,046,175, ASSESSED VALUE AS STATED IN THE STIPULATION. SAID ACTION IS IN ACCORDANCE WITH SECTION 1605, PURSUANT TO SECTION 1608 OF THE REVENUE AND TAXATION CODE. SAID MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON MARCH 29, 1971, AT 2:00 P.M.

Upon motion of Supervisor Stephens, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1971.

- 2 APPLICATION FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY V. JUDSON KLEIN FOR UNITED CAN COMPANY, WAS CONSIDERED AND CONTINUED TO MAY 10, 1971, AT 2:00 P.M., IN ACCORDANCE WITH A LETTER FROM THE COUNTY COUNSEL'S OFFICE FILED WITH THE CLERK. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON MARCH 29, 1971, AT 2:00 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-1971.

- 3 BOARD OF EQUALIZATION MINUTES FOR FEBRUARY 16, 1971, AS PREPARED BY THE CLERK WAS APPROVED.

Upon motion of Supervisor Duncan, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-1971.

- 4 BOARD OF EQUALIZATION MEETING OF MARCH 29, 1971, WAS ADJOURNED AT 2:15 P.M. UNTIL MAY 10, 1971, AT 2:00 P.M.

Upon motion of Supervisor Stephens, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

Joseph Espigares Jr.
CHAIRMAN, BOARD OF SUPERVISORS AND BOARD OF
EQUALIZATION, COUNTY OF YOLO, STATE OF CALIF-
ORNIA

ATTEST:

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *Walter E. Lucas*
Deputy

TYPED BY bar
PROOF READ BY bae

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MAY 10, 1971

The Yolo County Board of Supervisors sitting as a Board of Equalization met at 2:00 P.M. on May 10, 1971, in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with adjournment of March 29, 1971. All members of the Board of Equalization were present on roll call. Chairman Espigares presided at the meeting. County Assessor Marion Baker was present. Deputy County Counsel John Ketelsen represented the County Assessor. Attorney V. Judson Klein represented United Can Company. County Counsel Charles R. Mack advised the Board of Equalization. Pat Hopper, Certified Hearing Reporter, with Western Reporters in Sacramento, California, recorded the hearing at the request of United Can Company. Said hearing was also recorded on the County Tape Recording Machine.

File:
BOARD OF EQUALIZATION-HEARINGS-
1971.

- 1 ACCEPTED ASSESSOR'S EXHIBITS A THROUGH I (EYE) AS PRESENTED BY DEPUTY COUNTY COUNSEL JOHN KETELSEN AND FILED WITH THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-HEARINGS-
1971.

- 2 UNITED CAN COMPANY APPLICATION FOR A REDUCTION IN ASSESSMENT WAS DENIED AS IT WAS DETERMINED BY THE BOARD OF EQUALIZATION THAT SAID APPLICATION WAS NOT FILED IN TIME AS REQUIRED BY LAW.

Upon motion of Supervisor Edmonds, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-HEARINGS-
1971.

- 3 BOARD OF EQUALIZATION MEETING OF MAY 10, 1971, WAS ADJOURNED AT 3:35 P.M. UNTIL JUNE 1, 1971, AT 2:00 P.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

Joseph Espigares Jr.
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *Walter E. Lucas* Deputy

TYPED BY bar
PROOF READ BY bae

JUNE 14, 1971

The Yolo County Board of Supervisors sitting as a Board of Equalization, met at 4:46 P.M. in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present on roll call. Chairman Espigares presided at the meeting. County Counsel Charles R. Mack was present.

File:
BOARD OF EQUALIZATION-HEARINGS-
1971.

1. ADOPTED THE FINDINGS OF FACT AND ORDER IN CONNECTION WITH UNITED CAN COMPANY APPLICATION FOR REDUCTION IN 1970-71 ASSESSMENT AS FILED WITH THE CLERK.

Upon motion of Supervisor Edmonds, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

BEFORE THE BOARD OF SUPERVISORS OF THE COUNTY OF YOLO STATE OF CALIFORNIA, SITTING AS A BOARD OF EQUALIZATION

(In the Matter of the Application of)

UNITED CAN COMPANY)

1970-71

FINDINGS OF FACT

The Above entitled matter came on regularly for hearing on May 10, 1971, before the Board of Supervisors of the County of Yolo, sitting as a County Board of Equalization.

JOHNSTON, KLEIN AND HORTON, Attorneys at Law, by V. JUDSON KELIN, appeared as counsel for the applicant, and JOHN T. KETELSEN, Deputy County Counsel, appeared as counsel for the Assessor. The Board having heard the testimony and having examined the proofs for decision and being fully advised in the premises, makes its findings of facts as follows:

IT IS TRUE:

1. The Yolo County Assessor made but a single assessment against applicant, UNITED CAN CO., for the tax year 1970-71.
2. That this assessment was made outside the regular assessment period.
3. That notice of said assessment was given the assessee/applicant in the month of September, by Bill No. 4403.
4. That the last day to apply for reduction in said assessment was November 2, 1970.
5. That on November 2, 1970, the Board of Supervisors entered Minute Order # 70-1244 correcting said assessment previously made.
6. That notice of said correction was given to assessee/applicant in the month of December, by Bill No. 4653.
7. That the applicant filed for equalization February 1, 1971.

CONCLUSIONS OF LAW

This Board hereby makes the following conclusions of law:

1. That a correction made pursuant to R & T Code § 4831.5 does not constitute an assessment.
2. That receipt of Bill No. 4403 was effective notice of the assessment under R & T Code § 1604.1.
3. That receipt of Bill No. 4653 did not renew the period within which the assessee could file an application for reduction of assessment under Title 18, Cal. Admin. Code § 305 (d).
4. That a Board of Equalization does not have jurisdiction to hear an application unless it is filed not later than the last day of the calendar month succeeding the month in which the assessee is notified, pursuant to R & T § 1604.1, of an assessment made outside the regular assessment period. Where said date falls on a holiday or week end, an application filed by mail that has postage prepaid, is properly addressed and is postmarked with the date of the next business day is a timely application.

ORDER

On the basis of the foregoing Findings of Fact, it is hereby ordered that this Board of Equalization is without jurisdiction to hear this matter for lack of timely application.

PASSED AND ADOPTED by the Board of Supervisors of the County of Yolo, State of California, sitting as a County Board of Equalization, this 14th day of June, 1971, by the following vote:

AYES: Edmonds, Bell, Duncan, Stephens, Espigares.
NOES: None.
ABSENT: None.

JOSEPH ESPIGARES, JR.
CHAIRMAN-BOARD OF SUPERVISORS
COUNTY OF YOLO, STATE OF CALIFORNIA

ATTEST:

LAURENCE P. HENIGAN, CLERK

BY John E. [Signature] Deputy

The Chairman of the Board of Equalization adjourned the meeting at 4:48 P.M. on June 14, 1971.

Joseph Espigares, Jr.
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION, COUNTY OF YOLO,
STATE OF CALIFORNIA

ATTEST:

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY John E. Lucas Deputy

TYPED BY bar
PROOF READ BY bar

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JULY 19, 1971

The Yolo County Board of Supervisors sitting as a Board of Equalization, met on July 19, 1971, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, as required by law. All members of the Board were present. Chairman Espigares presided at the meeting. County Counsel Charles Mack was present.

File:
BOARD OF EQUALIZATION-Hearings-1971.

- 1 BOARD OF EQUALIZATION SETS SEPTEMBER 7, 1971, AT 2:00 P.M., IN THE BOARD OF SUPERVISORS' CHAMBERS, ROOM 207, YOLO COUNTY COURTHOUSE, WOODLAND, CALIFORNIA, AS THE DATE, TIME AND PLACE TO COMMENCE PUBLIC HEARINGS ON APPLICATIONS FOR REDUCTION IN ASSESSMENTS BEFORE THE BOARD OF EQUALIZATION THAT WILL BE FILED WITH THE CLERK ON OR BEFORE AUGUST 26, 1971. SAID HEARINGS WILL CONTINUE FROM TIME TO TIME UNTIL THE MATTERS OF EQUALIZATION ARE DISPOSED OF.

Upon motion of Supervisor Edmonds, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-1971.

- 2 APPROVED BOARD OF EQUALIZATION MINUTES FOR MARCH 29, MAY 10, AND JUNE 14, 1971, AS PREPARED BY THE CLERK. THE BOARD FURTHER AMENDED MINUTE ORDER OF FEBRUARY 16, 1971, ENTRY NO. 1 AND MARCH 29, 1971, ENTRY NO. 1, TO INCLUDE BOARD OF EQUALIZATION APPLICATION NO. 49 FOR REDUCTION IN ASSESSMENT FILED BY THE HERSHEY ESTATE TO READ APPLICATIONS NO. 41 THROUGH NO. 55 INSTEAD OF APPLICATIONS NO. 41 THROUGH NO. 48 AND 50 THROUGH 55.

Upon motion of Supervisor Edmonds, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-1971.

- 3 ACCEPTED COUNTY COUNSEL'S VERBAL REPORT THAT ACCORDING TO ADMINISTRATIVE CODE, RULE 112, THE REPORTING CHARGES ON APPLICATION NO. 62, MARUBENI-IIDA (AMERICA), INC., BY ROGER J. FLEISCHMANN, AGENT, HEARD ON NOVEMBER 2, 1970, ARE AT THE APPLICANTS EXPENSE. THE COUNTY COUNSEL WAS INSTRUCTED TO WRITE A LETTER TO THAT EFFECT AND SEND IT TO THE AGENT ROGER J. FLEISCHMANN, ATTORNEY FOR MARUBENI-IIDA (AMERICA) INC., AND TO FILE A COPY OF SAID LETTER WITH THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-1971.

- 4 ADJOURNED BOARD OF EQUALIZATION MEETING AT 2:15 P.M. ON JULY 19, 1971, UNTIL SEPTEMBER 7, 1971, AT 2:00 P.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

John E. Lucas
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION, COUNTY OF YOLO,
STATE OF CALIFORNIA

ATTEST:

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY John E. Lucas Deputy

TYPED BY bar
PROOF READ BY bar

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SEPTEMBER 7, 1971
OCTOBER 18, 1971

211

ATTENTION
===== APPLICATIONS FOR REDUCTION IN ASSESSMENT NOS. 24, 25, 26, 27, WITH PROFOODS TWO CORP.
AND HUNT-WESSON FOODS, INC., PROFOOD CORP AND HUNT-WESSON FOODS INC., HUNTLEASE AND
HUNT WESSON FOODS, INC., HUNT-WESSON FOOD, INC., (((See Board of Supervisors Minute
Orders No. 71-1026, Agreement No. 71-476 in Board of Supervisors Minute Book No. 14,))
Page 191, THESE APPLICATIONS HAVE BEEN INCLUDED WITH SAID AGREEMENT AND NO ACTION
IS REQUIRED BY THE BOARD OF EQUALIZATION ACCORDING TO COUNTY COUNSEL.))

SEPTEMBER 7, 1971

The Yolo County Board of Supervisors sitting as a Board of Equalization, met on September 7, 1971, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with adjournment of July 19, 1971. All members of the Board were present. Chairman Espigares presided at the meeting. County Counsel Charles Mark was present.

File:
BOARD OF EQUALIZATION-HEARINGS-
1971.

1 THERE BEING NO BUSINESS TO COME BEFORE THE BOARD AS THE CLERK DID NOT HAVE ENOUGH TIME TO PREPARE AND GIVE 30 DAYS NOTICE TO APPLICANTS REQUESTING A REDUCTION IN ASSESSMENT, THE BOARD OF EQUALIZATION ADJOURNED THIS MEETING AT 2:05 P.M. UNTIL OCTOBER 12, 1971, AT 2:00 P.M. TO ALLOW TIME FOR THE CLERK TO PREPARE AND GIVE AT LEAST 30 DAYS NOTICE TO APPLICANTS REQUESTING A REDUCTION IN ASSESSMENTS.

Upon motion of Supervisor Edmonds, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

X *Joseph Espigares Jr.*
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION, COUNTY OF YOLO,
STATE OF CALIFORNIA

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of Super-
visors and Board of Equalization

BY *Pete E. Lucas*
Deputy

TYPED BY bar
PROOF READ BY BAR

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OCTOBER 18, 1971

The Yolo County Board of Supervisors sitting as a Board of Equalization met on October 18, 1971, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, as required by law and adjournment of September 7, 1971. All members of the Board were present except Supervisor Stephens. Chairman Espigares presided at the meeting. Deputy County Counsel John Ketelsen was present. County Assessor Marion Baker and Deputy Malcolm Nicolson were present. The meeting was recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-Hearings-
1971.

1 APPLICATION NO. 7, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED BY MYRON E. GIRE, WAS CONSIDERED AND RELIEF GRANTED BY LOWERING THE FULL CASH VALUE FROM \$133,000.00 TO \$96,000.00 AS RECOMMENDED BY THE COUNTY ASSESSOR. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 18, 1971, AT 2:00 P.M. IN THE PRESENCE OF THE APPLICANT.

Upon motion of Supervisor Bell, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-Hearings-
1971.

2 APPLICATION NO. 8, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED BY JOE F. CHANG, WAS CONSIDERED AND DENIED AS RECOMMENDED BY THE ASSESSOR. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 18, 1971, SHORTLY AFTER 2:00 P.M., IN THE ABSENCE OF THE APPLICANT AFTER IT WAS ASCERTAINED THAT NOTICE HAD BEEN GIVEN.

Upon motion of Supervisor Bell, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-Hearings-
1971.

Upon motion of Supervisor Edmonds, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-Hearings
1971.

Upon motion of Supervisor Bell, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares. Noes: None. Absant: Stephens.

File:
BOARD OF EQUALIZATION-HEARINGS
1971.

Upon motion of Supervisor Edmonds, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-HEARINGS
1971.

Upon motion of Supervisor Duncan, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-HEAR-
INGS-1971.

Upon motion of Supervisor Duncan, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-Hear-
ings-1971.

- 8 BOARD OF EQUALIZATION ADJOURNED AT 3:00 P.M. ON OCTOBER 18, 1971,
UNTIL OCTOBER 26, 1971, AT 2:00 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares. Noes: None. Absent: Stephens.

X Joseph Esquivares Jr
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY Wm. E. Lucas
Deputy

TYPED BY bar
PROOF READ BY bar

PROG. RECD. BY PHS

OCTOBER 26, 1971

The Yolo County Board of Supervisors sitting as a Board of Equalization, met on October 26, 1971, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, as required by law and adjournment of October 18, 1971. All members of the Board were present, except Supervisor Edmonds. Chairman Espigares presided at the meeting. County Counsel Charles Mack was present. The County Assessor and his Deputy Malcolm Nicholson were present. The Hearing was recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-HEARINGS-1971.

- 1 APPLICATION NO. 12, FOR A REDUCTION IN ASSESSMENT, AS FILED BY LONG BEACH REALTY COMPANY, WAS CONSIDERED AND RELIEF WAS GRANTED BY REDUCING THE VALUE ON PARCEL 33-290-45 FROM \$221,400.00 TO \$115,400.00 IN ACCORDANCE WITH THE COUNTY ASSESSOR'S RECOMMENDATION FILED WITH THE CLERK. SAID MATTER WAS CONSIDERED ON OCTOBER 26, 1971, AT 2:00 P.M.

Upon motion of Supervisor Bell, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Bell, Duncan, Stephens, Espigares. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-HEARINGS-1971.

- 2 APPLICATION NO. 13, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED BY MARY-LOUISE SMITH, WAS CONSIDERED AND DENIED, IN ACCORDANCE WITH THE RECOMMENDATION FILED WITH THE CLERK. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 26, 1971, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Bell, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Bell, Duncan, Stephens, Espigares. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-HEARINGS-1971.

- 3 APPLICATION NO. 14, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED BY MILES NICHOLSON, WAS CONSIDERED AND RELIEF WAS GRANTED BY REDUCING THE VALUE ON PARCEL 30-260-16 FROM \$47,000.00 TO \$23,000.00, IN ACCORDANCE WITH THE COUNTY ASSESSOR'S RECOMMENDATION FILED WITH THE CLERK. SAID MATTER WAS CONSIDERED ON OCTOBER 26, 1971, A SHORT TIME AFTER 2:00 P.M.

Upon motion of Supervisor Stephens, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Bell, Duncan, Stephens, Espigares. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-HEARINGS-1971.

- 4 APPLICATION NO. 16, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED BY RICHARD CHILES FOR THE ESTATE OF FRANK CHILES, WAS CONSIDERED AND RELIEF WAS GRANTED ON PARCEL NO. 32-250-05, FROM \$3,300.00 PER ACRE TO \$3,000.00 PER ACRE. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 26, 1971, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Bell, Duncan, Stephens, Espigares. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-HEARINGS-1971.

- 5 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY PATRICIA HURST GODFREY, ATTORNEY FOR CARGILL, INCORPORATED, ON OCTOBER 26, 1971, WAS SET FOR PUBLIC HEARING ON DECEMBER 6, 1971, AT 2:00 P.M., IN THE BOARD OF SUPERVISORS' CHAMBERS, ROOM 207, COURTHOUSE, WOODLAND, CALIFORNIA.

Upon motion of Supervisor Bell, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Bell, Duncan, Stephens, Espigares. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-HEARINGS-1971.

- 6 APPROVED BOARD OF EQUALIZATION MINUTES FOR OCTOBER 18, 1971, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Bell, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Bell, Duncan, Stephens, Espigares. Noes: None. Absent: Edmonds.

OCTOBER 26, 1971
NOVEMBER 8, 1971

File:
BOARD OF EQUALIZATION-HEARINGS-
1971.

- 7 BOARD OF EQUALIZATION APPROVED ADJOURNMENT OF MEETING AT 3:55 P.M.
ON OCTOBER 26, 1971, UNTIL NOVEMBER 8, 1971, AT 2:00 P.M.

Upon motion of Supervisor Bell, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Bell, Duncan, Stephens, Espigares. Noes: None. Absent: Edmonds.

X *Joseph Espigares Jr.*
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *John E. Lucas*
Deputy

TYPED BY bar
PROOF READ BY DNA

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NOVEMBER 8, 1971

The Yolo County Board of Supervisors sitting as a Board of Equalization met at 2:00 P.M. on November 8, 1971, in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with the adjournment of the meeting of October 26, 1971. All members of the Board were present. Chairman Espigares presided at the meeting. County Assessor Marion Baker and Deputy Assessor Malcolm Nicholson were present. County Counsel Charles Mack was present to advise the Board of Equalization and the County Assessor. The meeting was recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-Hearings-
1971.

- 1 APPLICATION NO. 15, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED BY FRANK AND JOAN MILLER AND GLOBEX DEVELOPERS, INC., WAS CONSIDERED AND DENIED IN ACCORDANCE WITH THE RECOMMENDATION OF THE COUNTY ASSESSOR NOW ON FILE WITH THE CLERK. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 8, 1971, AT 2:00 P.M., IN THE PRESENCE OF CARLIE W. SMITH, AGENT FOR GLOBEX DEVELOPERS, INC.

Upon motion of Supervisor Edmonds, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1971.

- 2 APPLICATION NO. 18, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY DAVID W. MOODY, WAS CONSIDERED AND DENIED IN ACCORDANCE WITH THE COUNTY ASSESSOR'S RECOMMENDATION NOW FILED WITH THE CLERK. SAID MATTER WAS CONSIDERED ON NOVEMBER 8, 1971, SHORTLY AFTER 2:00 P.M., IN THE ABSENCE OF MR. MOODY. THE CLERK REPORTED RECEIPT OF A PHONE CALL FROM MR. MOODY ON NOVEMBER 5, 1971, AT 10:10 A.M., STATING HE WOULD NOT ATTEND THE HEARING ON HIS APPLICATION AS HE FEELS HE DOES NOT HAVE ENOUGH BACKING.

Upon motion of Supervisor Edmonds, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1971.

- 3 APPLICATION NO. 19, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED BY JOHN AND PAULETTE THORPE, WAS CONSIDERED AND CONTINUED TO NOVEMBER 29, 1971, AT 2:00 P.M., IN ACCORDANCE WITH A PHONE CALL ON NOVEMBER 8, 1971, AT 1:05 P.M., FROM MARY BROWN OF THE RAY STONE, JR., INC., AGENT FOR JOHN AND PAULETTE THORPE, AND CONFIRMED BY MR. JOHN THORPE PRESENT FOR THE PUBLIC HEARING. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 8, 1971, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Bell, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

NOVEMBER 8, 1971
NOVEMBER 15, 1971

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File:
BOARD OF EQUALIZATION-HEARINGS-
1971.

- 4 APPLICATIONS NO. 20 AND NO. 23, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED BY MAX B. HUGHES, WAS CONSIDERED AND RELIEF WAS GIVEN TO REDUCE THE TOTAL FULL CASH VALUE ON PARCELS NO. 12-081-31 AND 12-081-08 FROM \$20,200.00 TO \$14,000.00 IN ACCORDANCE WITH THE RECOMMENDATION OF THE COUNTY ASSESSOR NOW ON FILE WITH THE CLERK. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 8, 1971, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1971.

- 5 APPROVED BOARD OF EQUALIZATION MINUTES FOR OCTOBER 26, 1971, AS PREPARED BY THE CLERK AND AMENDED ENTRY NO. 3 OF OCTOBER 26, 1971, FOR APPLICATION NO. 14 TO READ THAT RELIEF WAS GRANTED BY REDUCING THE VALUE ON PARCEL 30-260-16 FROM \$47,000.00 TO \$23,800.00 INSTEAD OF \$23,000.00.

Upon motion of Supervisor Duncan, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1971.

- 6 BOARD OF EQUALIZATION MEETING OF NOVEMBER 8, 1971, WAS ADJOURNED AT 2:45 P.M. UNTIL NOVEMBER 15, 1971, AT 2:00 P.M.

Upon motion of Supervisor Bell, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

X Joseph Espigares Jr.
CHAIRMAN, BOARD OF SUPERVISORS
AND BOARD OF EQUALIZATION

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *John E. Lucas*
Deputy

TYPED BY bar
PROOF READ BY *bar*

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NOVEMBER 15, 1971

The Yolo County Board of Supervisors sitting as a Board of Equalization met at 2:05 P.M. on November 15, 1971, in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse Woodland, California, in accordance with the adjournment of the meeting of November 8, 1971. All members of the Board were present. Chairman Espigares presided at the meeting. County Assessor Marion Baker and Deputy Assessor Malcolm Nicolson were present. County Counsel Charles Mack was present to advise the Board of Equalization and the County Assessor.

File:
BOARD OF EQUALIZATION-Hearings-
1971.

- 1 BOARD OF EQUALIZATION ACKNOWLEDGED RECEIPT OF LETTER FROM PACIFIC INTERNATIONAL RICE MILLS, INC., WITHDRAWING APPLICATIONS NO. 29 THROUGH NO. 51 FOR REDUCTION IN ASSESSMENTS AS FILED WITH THE CLERK AND DENIED APPLICATIONS NO. 29 THROUGH NO. 51, AS NEITHER THE APPLICANT NOR AN AGENT APPEARED BEFORE THE BOARD OF EQUALIZATION.

Upon motion of Supervisor Edmonds, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1971.

- 2 APPROVED BOARD OF EQUALIZATION MINUTES FOR NOVEMBER 8, 1971, AS
PREPARED BY THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1971.

- 3 BOARD OF EQUALIZATION MEETING FOR NOVEMBER 15, 1971, WAS ADJOURNED
AT 2:15 P.M. UNTIL NOVEMBER 22, 1971, AT 2:00 P.M.

Upon motion of Supervisor Bell, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

James Espigares
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *John E. Lucas*
Deputy

TYPED BY bar
PROOF READ BY bar

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NOVEMBER 22, 1971

The Yolo County Board of Supervisors sitting as a Board of Equalization, met on November 22, 1971, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, as required by law and in accordance with the adjournment of November 15, 1971. All members of the Board were present. Chairman Espigares presided at the meeting. County Assessor Marion Baker and his Deputies, Malcolm Nicolson and Samuel Berbena were present. County Counsel Charles Mack was present to advise the Board of Equalization, Deputy County Counsel John Ketelson was present to advise the County Assessor. The meeting was recorded on the Board of Supervisors Tape Recording Machine.

File:
BOARD OF EQUALIZATION-Hearings-
1971.

- 1 APPLICATION NO. 2, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD
OF EQUALIZATION, AS FILED BY CATHERINE HABSBURG-LORRAINE, WAS CON-
SIDERED AND DENIED IN ACCORDANCE WITH THE RECOMMENDATION OF THE
COUNTY ASSESSOR AS FILED WITH THE CLERK. SAID MATTER WAS CONSIDERED
ON NOVEMBER 22, 1971, AT 2:00 P.M., IN THE PRESENCE OF CATHERINE
HABSBURG-LORRAINE.

Upon motion of Supervisor Stephens, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1971.

- 2 APPLICATION NO. 3, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD
OF EQUALIZATION, AS FILED BY MARION P. HICKCOX FOR LENA PALMER TRUST,
WAS CONSIDERED AND DENIED AS THE APPLICANT CHOSE NOT TO PLACE THE
LAND IN AN AGRICULTURAL PRESERVE, AND THAT NO EVIDENCE HAS BEEN
SUBMITTED TO WARRANT A REDUCTION, AS EXPLAINED IN THE ASSESSOR'S
RECOMMENDATION FILED WITH THE CLERK. SAID MATTER WAS CONSIDERED
AT A PUBLIC HEARING HELD ON NOVEMBER 22, 1971, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Bell, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1971.

- 3 APPLICATION NO. 5, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD
OF EQUALIZATION, AS FILED BY RICE GROWERS ASSOCIATION OF CALIFORNIA,
WAS CONSIDERED AND DENIED AS THE BOARD OF EQUALIZATION DOES NOT HAVE
JURISDICTION IN THE MATTER OF RICE SHIPMENTS IN AND FOR EXPORT BEING
IMMUNE FROM STATE TAXATION. SAID MATTER WAS CONSIDERED AT A PUBLIC
HEARING HELD ON NOVEMBER 22, 1971, SHORTLY AFTER 2:00 P.M., IN THE
PRESENCE OF ATTORNEY STEPHEN J. SCHWARTZ, AGENT FOR APPLICANT.

Upon motion of Supervisor Duncan, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

The Board of Equalization recessed at 3:45 P.M. and reconvened at 3:50 P.M. All members of the Board were present. Chairman Espigares presided at the meeting.

File:
BOARD OF EQUALIZATION-Hearings-
1971.

- 4 APPLICATION NO. 6, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY RICE GROWERS ASSOCIATION OF CALIFORNIA; AND APPLICATION NO. 22, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY FARMERS' RICE COOPERATIVE, WERE CONSIDERED AND DENIED; THE BOARD FURTHER APPROVED THE ASSESSED VALUE OF PADLY RICE TO BE \$4.95 PER CWT., IN ACCORDANCE WITH THE RECOMMENDATION OF THE COUNTY ASSESSOR AS FILED WITH THE CLERK. SAID APPLICATIONS WERE CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 22, 1971, SHORTLY AFTER 2:00 P.M., IN THE PRESENCE OF ATTORNEY STEPHEN J. SCHWARTZ, AGENT FOR RICE GROWERS ASSOCIATION OF CALIFORNIA AND ATTORNEY JOHN F. O'DEA, AGENT FOR FARMERS' RICE COOPERATIVE.

Upon motion of Supervisor Duncan, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

The Board of Equalization recessed at 4:35 P.M. and reconvened at 4:40 P.M. All members of the Board were present. Chairman Espigares presided at the meeting.

File:
BOARD OF EQUALIZATION-Hearings-
1971.

- 5 BOARD OF EQUALIZATION MINUTES FOR NOVEMBER 15, 1971, WERE APPROVED AS PREPARED BY THE CLERK.

Upon motion of Supervisor Stephens, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1971.

- 6 ADJOURNMENT OF BOARD OF EQUALIZATION MEETING OF NOVEMBER 22, 1971, WAS ADJOURNED AT 4:50 P.M. UNTIL NOVEMBER 29, 1971, AT 2:00 P.M.

Upon motion of Supervisor Stephens, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

X *Joseph Espigares Jr.*
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION, COUNTY OF YOLO,
STATE OF CALIFORNIA

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *John E. Lucas*

Deputy

TYPED BY bar
PROOF READ BY Bae

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NOVEMBER 29, 1971

The Yolo County Board of Supervisors sitting as a Board of Equalization met on November 29, 1971, at 2:25 P.M. in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, as required by law and adjournment of November 22, 1971. All members of the Board were present. Chairman Espigares presided at the meeting. County Assessor Marion Baker, and his deputies, Malcolm Nicolson and Samuel Berbena were present. County Counsel Charles Mack was present to advise the Board of Equalization and the County Assessor. The meeting was recorded on the County Tape Recording Machine.

File:
BOARD OF EQUALIZATION-Hearings-
1971.

- 1 APPLICATION NO. 28, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY MARUBENI-IIDA (AMERICAN) INC., WAS CONSIDERED AND DENIED AS THIS MATTER IS OUT OF THE JURISDICTION OF THE BOARD OF EQUALIZATION IN REGARDS TO PROPERTY BEING EXEMPT FROM TAXATION UNDER THE IMPORT-EXPORT CLAUSE OF THE UNITED STATES CONSTITUTION. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING SHORTLY AFTER 2:00 P.M. IN THE PRESENCE OF ROGER J. FLEISCHMANN, ATTORNEY FOR APPLICANT.

Upon motion of Supervisor Edmonds, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1971.

- 2 APPLICATION NO. 19, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY JOHN M. AND PAULETTE THORPE, WAS CONSIDERED AND THE HEARING WAS CONTINUED TO DECEMBER 20, 1971, AT 2:00 P.M., IN THE BOARD OF SUPERVISORS' CHAMBERS, ROOM 207, YOLO COUNTY COURTHOUSE, WOODLAND, CALIFORNIA. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 29, 1971, SHORTLY AFTER 2:00 P.M., IN THE PRESENCE OF MR. THORPE.

Upon motion of Supervisor Edmonds, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1971.

- 3 APPLICATION NO. 21, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY CROSSWOOD INVESTMENT CO. THROUGH THEIR AGENT BARRY R. RICHARDS, WAS ANNOUNCED AND ON REPORT FROM THE CLERK, THE BOARD OF EQUALIZATION ACKNOWLEDGED THE LETTER OF WITHDRAWAL, DATED NOVEMBER 24, 1971, AS FILED BY BARRY R. RICHARDS, AGENT FOR APPLICANT. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 29, 1971, A SHORT TIME AFTER 2:00 P.M.

Upon motion of Supervisor Stephens, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1971.

- 4 APPLICATION NO. 9, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY TRAVELODGE INTERNATIONAL, INC., WAS ANNOUNCED AND UPON CLERK'S REPORT OF RECEIPT OF A TELEGRAM REQUESTING THE HEARING BE CONTINUED, THE BOARD OF EQUALIZATION CONTINUED THIS HEARING ON APPLICATION NO. 9, TO JANUARY 10, 1972, AT 2:00 P.M., IN ACCORDANCE WITH THE TELEGRAM. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 29, 1971, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1971.

- 5 APPLICATION NO. 17, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY XEROX CORPORATION, WAS ANNOUNCED AND UPON REPORT OF THE CLERK OF A REQUEST TO HAVE THE HEARING CONTINUED, THE BOARD OF EQUALIZATION CONTINUED THIS HEARING ON APPLICATION NO. 17, TO JANUARY 10, 1972, AT 2:00 P.M. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 29, 1971, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Bell, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1971.

- 6 BOARD OF EQUALIZATION MINUTES FOR NOVEMBER 22, 1971, WERE APPROVED, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

NOVEMBER 29, 1971
DECEMBER 6, 1971

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File:
BOARD OF EQUALIZATION-Hearings-
1971.

- 7 BOARD OF EQUALIZATION MEETING OF NOVEMBER 29, 1971, WAS ADJOURNED
AT 3:30 P.M. UNTIL DECEMBER 6, 1971, AT 2:00 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

X *James Espigares Jr.*
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *John E. Lucas*
Deputy

TYPED BY bar
PROOF READ BY BAR

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DECEMBER 6, 1971

The Yolo County Board of Supervisors sitting as a Board of Equalization met on December 6, 1971, at 2:00 P.M. in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, as required by law and adjournment of November 29, 1971. All members of the Board were present, except Supervisor Espigares, Chairman. Supervisor Stephens, Vice Chairman of the Board of Supervisors, presided at the meeting in the absence of the Chairman. County Assessor and his Deputy Samuel Berbena were present. County Counsel Charles R. Mack was present to advise the County Assessor and the Board of Equalization. The meeting was recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-Hearings-
1971.

- 1 APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION AS FILED BY CARGILL, INCORPORATED, ON OCTOBER 26, 1971, WAS CONSIDERED AND DENIED ON THE GROUNDS THAT THE MATTER IS OUT OF THE JURISDICTION OF THE BOARD OF EQUALIZATION IN REGARDS TO PROPERTY BEING EXEMPT FROM TAXATION UNDER THE IMPORT-EXPORT CLAUSE OF THE UNITED STATES CONSTITUTION. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING ON DECEMBER 6, 1971, AT 2:00 P.M., IN THE PRESENCE OF PATRICIA HURST GODFREY, ATTORNEY FOR CARGILL, INCORPORATED.

Upon motion of Supervisor Edmonds, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens. Noes: None. Absent: Espigares.

File:
BOARD OF EQUALIZATION-Hearings-
1971.

- 2 BOARD OF EQUALIZATION MINUTES FOR NOVEMBER 29, 1971, WERE APPROVED, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens. Noes: None. Absent: Espigares.

File:
BOARD OF EQUALIZATION-Hearings-
1971.

- 3 JANUARY 31, 1972, AT 2:00 P.M., WAS SET AS THE DATE AND TIME TO CONSIDER HUNT-WESSON FOODS, INC., APPLICATION FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION AS FILED WITH THE CLERK ON DECEMBER 6, 1971. CLERK WAS INSTRUCTED TO SEND OUT PROPER NOTICES OF SAID HEARING.

Upon motion of Supervisor Bell, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens. Noes: None. Absent: Espigares.

File:
BOARD OF EQUALIZATION-Hearings-
1971.

- 4 BOARD OF EQUALIZATION MEETING OF DECEMBER 6, 1971, WAS ADJOURNED
AT 2:15 P.M. UNTIL DECEMBER 20, 1971, AT 2:00 P.M.

Upon motion of Supervisor Bell, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens. Noes: None. Absent: Espigares.

DECEMBER 6, 1971
DECEMBER 20, 1971

Laurence P. Henigan
CHAIRMAN, BOARD OF SUPERVISORS
AND BOARD OF EQUALIZATION

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *John E. Lucas*
Deputy

TYPED BY bar
PROOF READ BY BAR

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DECEMBER 20, 1971

The Yolo County Board of Supervisors sitting as a Board of Equalization met on December 20, 1971, at 2:00 P.M. in the Board of Supervisors Chambers, Room 207, Yolo County Courthouse, Woodland, California, as required by law and adjournment of December 6, 1971. All members of the Board were present. Chairman Espigares presided at the meeting. County Assessor Marion Baker and his Deputies, Samuel Berbena and Malcolm Nicolson, were present. County Counsel Charles Mack was present to advise the Board of Equalization. John Ketelson, Attorney, also as Deputy County Counsel, was present to advise the County Assessor. The Board of Equalization meeting was recorded on the County Tape Recording Machine. Gene Burkholter, Certified Hearing Reporter, from Western Reporters in Sacramento, California, recorded the hearing at the request of United Can Company.

File:
BOARD OF EQUALIZATION -
Hearings - 1971

- 1 APPLICATION NO. 19, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY JOHN M. AND PAULETTE THORPE, WAS DELAYED FOR A LITTLE WHILE TO ALLOW TIME FOR THE APPLICANT TO APPEAR.

Upon motion of Supervisor Stephens, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1971

- 2 BOARD OF EQUALIZATION ACKNOWLEDGED RECEIPT OF LETTER DATED DECEMBER 16, 1971, FROM GLENN M. ALPERSTEIN, ATTORNEY FOR ARA SERVICES, INC., WITHDRAWING ITS APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, WHICH WAS FILED WITH THE CLERK ON NOVEMBER 1, 1971.

Upon motion of Supervisor Edmonds, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

The Board of Equalization recessed at 2:05 P.M. and reconvened at 2:12 P.M. All members of the Board of Equalization were present. Chairman Espigares presided at the meeting.

File:
BOARD OF EQUALIZATION-Hearings-
1971

- 3 APPLICATION NO. 19, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY JOHN M. & PAULETTE THORPE, WAS CONSIDERED AND RELIEF WAS GRANTED BY ALLOWING A \$4,082.00 CHANGE IN ASSESSED VALUATION OF PERSONAL PROPERTY WHICH REDUCES THE PERSONAL PROPERTY FROM \$34,723.00 TO \$16,325.00. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING ON DECEMBER 3, 1971, AT 2:00 P.M. IN THE PRESENCE OF THE APPLICANT.

Upon motion of Supervisor Stephens, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1971

- 4 APPLICATION NO. 19, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY JOHN M. & PAULETTE THORPE, WAS CONSIDERED AND THE BOARD DENIED THE APPEAL TO HAVE THE LAND AND IMPROVEMENTS LOWERED AND UPHeld THE COUNTY ASSESSOR'S FIGURES ON THE LAND AND IMPROVEMENTS. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING ON DECEMBER 20, 1971, AT 2:00 P.M. IN THE PRESENCE OF THE APPLICANT.

Upon motion of Supervisor Bell, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1971

- 5 APPLICATION FOR REDUCTION IN ASSESSMENT FILED BY UNITED CAN COMPANY ON NOVEMBER 8, 1971, BEFORE THE BOARD OF EQUALIZATION WAS CONSIDERED AND ON REQUEST OF V. JUDSON KLEIN, ATTORNEY FOR UNITED CAN COMPANY, THE BOARD ACCEPTED COUNTY COUNSEL CHARLES R. MACK AS LEGAL ADVISOR TO THE BOARD OF EQUALIZATION OF YOLO COUNTY.

Upon motion of Supervisor Edmonds, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

CLERK'S NOTE: V. JUDSON KLEIN VERBALLY ASKED THE BOARD FOR A WRITTEN FINDING OF FACTS ON SAID ABOVE APPLICATION FOR REDUCTION IN ASSESSMENT, AND WAIVED FIVE DAYS NOTICE OF HEARING BEFORE THE ASSESSOR'S MAKING CORRECTIONS.

File:
BOARD OF EQUALIZATION-
Hearings- 1971

- 6 APPLICATION FOR REDUCTION IN ASSESSMENT AS FILED BY UNITED CAN COMPANY ON NOVEMBER 8, 1971, WAS CONSIDERED AND THE BOARD OF EQUALIZATION ACKNOWLEDGED THE FACT THAT THERE WERE MORE THAN ONE CAN INVOLVED IN THIS APPLICATION IN REGARDS TO TAXPAYERS EXHIBITS 1 AND 2 BEING PRESENTED TO THE BOARD. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING A SHORT TIME AFTER 2:00 P.M. ON DECEMBER 20, 1971, IN THE PRESENCE OF V. JUDSON KLEIN, ATTORNEY FOR UNITED CAN COMPANY.

Upon motion of Supervisor Duncan, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

The Board of Equalization recessed at 2:47 P.M. and reconvened at 2:50 P.M. All members of the Board of Equalization were present. Chairman Espigares presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings - 1971

- 7 BOARD OF EQUALIZATION ACCEPTED INTO EVIDENCE TAXPAYERS EXHIBITS 7 & 8, IN REGARDS TO UNITED CAN COMPANY APPLICATION FOR REDUCTION IN ASSESSMENT FILED ON NOVEMBER 8, 1971. SAID MATTER WAS PRESENTED TO THE BOARD BY V. JUDSON, KLEIN, ATTORNEY FOR UNITED CAN COMPANY.

Upon motion of Supervisor Edmonds, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

Board of Equalization recessed at 3:45 P.M. and reconvened at 3:50 P.M. All members of the Board of Equalization were present. Chairman Espigares presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings- 1971

- 8 BOARD OF EQUALIZATION ACCEPTED INTO EVIDENCE ASSESSOR'S EXHIBITS E, F, G, H AND I, AS PRESENTED TO THE BOARD BY THE ASSESSOR IN REGARDS TO UNITED CAN COMPANY APPLICATION FOR REDUCTION IN ASSESSMENT AS FILED WITH THE CLERK ON NOVEMBER 8, 1971.

Upon motion of Supervisor Edmonds, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1971

- 9 BOARD OF EQUALIZATION DENIED UNITED CAN COMPANY REQUEST FOR REDUCTION IN ASSESSMENT, AS FILED WITH THE CLERK ON NOVEMBER 8, 1971, IN REGARDS TO THE LEGALITY OF ASSESSMENT VALUE, AND UPHELD THE YOLO COUNTY ASSESSOR'S FIGURES AND REPORT. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING ON DECEMBER 20, 1971, IN THE PRESENCE OF THE AGENT FOR UNITED CAN COMPANY.

Upon motion of Supervisor Stephens, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1971

- 10 BOARD OF EQUALIZATION SETS DECEMBER 27, 1971, AT 2:00 P.M. AS THE DATE AND TIME TO CONTINUE PUBLIC HEARING ON UNITED CAN COMPANY APPLICATION FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION TO CONSIDER THAT PORTION DEALING WITH TRADE LEVEL.

Upon motion of Supervisor Stephens, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1971

- 11 BOARD OF EQUALIZATION MINUTES FOR DECEMBER 6, 1971, WERE APPROVED AS PREPARED BY THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1971

- 12 BOARD OF EQUALIZATION MEETING FOR DECEMBER 20, 1971, WAS ADJOURNED
AT 5:10 P.M. UNTIL DECEMBER 27, 1971, AT 2:00 P.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

X *Joseph Espigares*
CHAIRMAN, BOARD OF SUPERVISORS
AND BOARD OF EQUALIZATION

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *Pete E. Lucas*
Deputy

TYPED BY csg
PROOF READ BY bar

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DECEMBER 27, 1971

The Yolo County Board of Supervisors sitting as a Board of Equalization met on December 27, 1971, at 2:06 P.M. in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, as required by law and adjournment of December 20, 1971. All members of the Board of Supervisors were present. Chairman Espigares presided at the meeting. County Assessor and his Deputy Samuel Berbena were present. County Counsel Charles R. Mack was present to advise the Board of Equalization. John Ketelson, Attorney, also Deputy County Counsel was present to advise the County Assessor. The Board of Equalization meeting was recorded on the County Tape Recording Machine. Patsey Hopper, Certified Hearing Reporter, from Western Reporters in Sacramento, California, recorded the hearing at the request of United Can Company.

File:
BOARD OF EQUALIZATION-
Hearings- 1971

- 1 GRANTED THE REQUEST OF V. JUDSON KLEIN, ATTORNEY FOR UNITED CAN COMPANY, FOR THE BOARD OF SUPERVISORS TO SIT BOTH AS A BOARD OF EQUALIZATION AND BOARD OF SUPERVISORS AT THE SAME TIME TO CONSIDER THAT PORTION OF UNITED CAN COMPANY'S APPLICATION FOR REDUCTION IN ASSESSMENT FILED WITH THE CLERK ON NOVEMBER 8, 1971, THAT PERTAINS TO TRADE LEVEL. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING ON DECEMBER 27, 1971, AT 2:06 P.M. IN THE PRESENCE OF V. JUDSON KLEIN, ATTORNEY FOR UNITED CAN COMPANY.

Upon motion of Supervisor Stephens, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1971

- 2 THE BOARD SITTING AS A BOARD OF EQUALIZATION AND BOARD OF SUPERVISORS RECEIVED INTO EVIDENCE TAXPAYERS EXHIBIT NO. 9, AS PRESENTED BY V. JUDSON KLEIN, ATTORNEY FOR UNITED CAN COMPANY REGARDING AN APPLICATION FOR REDUCTION IN ASSESSMENT FILED WITH THE CLERK ON NOVEMBER 8, 1971. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 27, 1971, AT 2:06 P.M. IN THE PRESENCE OF THE ATTORNEY FOR SAID APPLICANT.

Upon motion of Supervisor Stephens, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings - 1971

- 3 THE BOARD SITTING AS A BOARD OF SUPERVISORS AND BOARD OF EQUALIZATION ACCEPTED INTO EVIDENCE ASSESSOR'S EXHIBITS J THROUGH P, AS PRESENTED BY THE COUNTY ASSESSOR IN REGARDS TO UNITED CAN COMPANY APPLICATION FOR REDUCTION IN ASSESSMENT FILED ON NOVEMBER 8, 1971. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 27, 1971, AT 2:06 P.M. IN THE PRESENCE OF MR. KLEIN, ATTORNEY FOR UNITED CAN COMPANY.

Upon motion of Supervisor Edmonds, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
1971

- 4 MOTION, FINDING THAT THE BOARD SITTING AS A BOARD OF SUPERVISORS AND BOARD OF EQUALIZATION HAS NO JURISDICTION AS REGARDS THE TRADE LEVEL OF THE UNITED CAN COMPANY APPLICATION FOR REDUCTION IN ASSESSMENT FILED WITH THE CLERK ON NOVEMBER 8, 1971, AND LET THE MATTER GO TO COURT, DIED FOR A LACK OF A SECOND AS DECLARED BY THE CHAIRMAN.

The above motion made by Supervisor Duncan was declared dead for lack of a second by the Chairman.

File:
BOARD OF EQUALIZATION-
Hearings- 1971

- 5 THE BOARD SITTING AS A BOARD OF SUPERVISORS AND BOARD OF EQUALIZATION FINDS THAT THERE WAS A CLERICAL ERROR MADE ON THE 1971 BUSINESS PROPERTY STATEMENT AND ESTABLISHES THE ASSESSED VALUE OR THE FULL MARKET VALUE TO BE \$1,989,742.00, REGARDING UNITED CAN COMPANY APPLICATION FOR REDUCTION IN ASSESSMENT FILED WITH THE CLERK ON NOVEMBER 8, 1971. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 27, 1971, AT 2:06 P.M. IN THE PRESENCE OF V. JUDSON KLEIN, ATTORNEY FOR UNITED CAN COMPANY.

Upon motion of Supervisor Edmonds, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1971

- 6 BOARD OF EQUALIZATION MEETING OF DECEMBER 27, 1971, WAS ADJOURNED AT 3:25 P.M. UNTIL JANUARY 10, 1971, AT 2:00 P.M.

Upon motion of Supervisor Stephens, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens, Espigares. Noes: None. Absent: None.

X. James Espigares Jr.
Chairman, Board of Supervisors
and Board of Equalization

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY

Pat E. Lucas
Deputy

TYPED BY csg
PROOF READ BY bar

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JANUARY 10, 1972

The Board of Supervisors sitting as a Board of Equalization met on January 10, 1972, at 2:00 P.M. in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, as required by law and adjournment of December 27, 1971. All members of the Board were present. Chairman Stephens presided at the meeting. County Assessor Marion Baker and his Deputy Samuel Berbena were present. County Counsel Charles R. Mack was present to advise the Board of Equalization and the County Assessor. The meeting was recorded on the County Tape Recording Machine.

File:
BOARD OF EQUALIZATION-
Hearings-1972

- 1 APPLICATION NO. 9, FOR A REDUCTION IN ASSESSMENT WAS CONSIDERED AND THE BOARD ACKNOWLEDGED RECEIPT OF A LETTER FROM PROPERTY ADMINISTRATION ASSOCIATES, INC., AGENTS FOR TRAVELODGE, WITHDRAWING APPLICATION NO. 9 FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON JANUARY 10, 1972, AT 2:00 P.M.

Upon motion of Supervisor Espigares, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1972

- 2 APPLICATION NO. 17, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED BY XEROX CORPORATION, WAS CONSIDERED AND DENIED. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING ON JANUARY 10, 1972, SHORTLY AFTER 2:00 P.M. IN THE PRESENCE OF JOSEPH E. BURKE, ATTORNEY FOR XEROX CORPORATION.

Upon motion of Supervisor Bell, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

FILE:

File:
BOARD OF EQUALIZATION-
Hearings-1972

- 3 BOARD OF EQUALIZATION APPROVED MINUTES FOR DECEMBER 20, 1971, AND DECEMBER 27, 1971, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Espigares, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1972

- 4 BOARD OF EQUALIZATION MEETING OF JANUARY 10, 1972, WAS ADJOURNED AT 3:20 P.M. UNTIL JANUARY 17, 1972, AT 2:00 P.M.

Upon motion of Supervisor Espigares, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

X *[Signature]*
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

By *[Signature]*
Deputy

TYPED BY csg
PROOF READ BY bar

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JANUARY 17, 1972

The Board of Supervisors sitting as a Board of Equalization met on January 17, 1972, at 2:05 P.M. in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, as required by law and adjournment of January 10, 1972. All members of the Board were present except Supervisors Bell and Duncan. Chairman Stephens presided at the meeting. County Counsel Charles R. Mack was present to advise the Board of Equalization.

File:
BOARD OF EQUALIZATION-
Hearings-1972

- 1 BOARD OF EQUALIZATION ACKNOWLEDGED RECEIPT OF A LETTER FROM CARL F. AND RUTH F. STORZ, WITHDRAWING THEIR APPLICATION FOR AN AGRICULTURAL PRESERVE ZONE ON PARCEL NO. 25-220-62 AND FURTHER ORDERED SAID APPLICATION FOR AGRICULTURAL PRESERVE TO BE DISMISSED AS APPLIED FOR AND WITHDRAWN BY CARL F. AND RUTH F. STORZ, IN ACCORDANCE WITH THE REQUEST FILED WITH THE CLERK.

Upon motion of Supervisor Espigares, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Espigares, Stephens. Noes: None. Absent: Bell, Duncan.

File:
BOARD OF EQUALIZATION-
Hearings-1972

- 2 PUBLIC HEARING, ON JOHN D. STEPHENS' CONCERN REGARDING HIS ASSESSED VALUES FOR PERSONAL PROPERTY ON THE 1971-1972 SECURED TAX BILL THAT DOES NOT CORRESPOND WITH THE MARKET VALUES, WAS CONTINUED TO JANUARY 24, 1972, AT 11:00 A.M.

Upon motion of Supervisor Espigares, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Espigares, Stephens. Noes: None. Absent: Bell, Duncan.

File:
BOARD OF EQUALIZATION-
Hearings-1972

- 3 BOARD OF EQUALIZATION MINUTES FOR JANUARY 10, 1972, WERE APPROVED AS PREPARED BY THE CLERK.

Upon motion of Supervisor Espigares, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Espigares, Stephens. Noes: None. Absent: Bell, Duncan.

File:
BOARD OF EQUALIZATION-
Hearings-1972

- 4 BOARD OF EQUALIZATION MEETING WAS ADJOURNED AT 2:20 P.M. UNTIL JANUARY 24, 1972, AT 11:00 A.M.

Upon motion of Supervisor Espigares, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Espigares, Stephens. Noes: None. Absent: Bell, Duncan.

X *[Signature]*
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization.

By *[Signature]*
Deputy

TYPED BY csg
PROOF READ BY bar

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JANUARY 24, 1972

The Board of Supervisors sitting as a Board of Equalization met on January 24, 1972, at 11:15 A.M. in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, as required by law and adjournment of January 17, 1972. All members of the Board were present. Chairman Stephens presided at the meeting. Assistant County Assessor Richard Blickle was present. County Counsel Charles R. Mack was present to advise the Board of Equalization and County Assessor.

File:
BOARD OF EQUALIZATION-
Hearings-1972

- 1 CHAIRMAN STEPHENS STEPPED DOWN FROM THE CHAIR IN ORDER FOR VICE CHAIRMAN BELL TO PRESIDE OVER A HEARING REGARDING AN EQUALIZATION MATTER OF JOHN D. STEPHENS, RELATIVE OF CHAIRMAN STEPHENS.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1972

- 2 JOHN D. STEPHENS PROTEST ON THE VALUE OF SEVEN ITEMS OF FARM MACHINERY ON THE 1971-72 ROLL WAS CONSIDERED AND RELIEF WAS GRANTED BY REDUCING THE TOTAL ASSESSED VALUE OF SAID ABOVE SEVEN ITEMS FROM \$6,500.00 TO \$5,335.00. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING ON JANUARY 24, 1972, AT 11:00 A.M. SAID REDUCTION IS IN ACCORDANCE WITH THE RECOMMENDATION OF THE COUNTY ASSESSOR.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Duncan, Espigares, Bell. Noes: None. Absent: None. Abstaining: Stephens.

File:
BOARD OF EQUALIZATION-
Hearings-1972

- 3 BOARD OF EQUALIZATION MINUTES FOR JANUARY 10, AND 17, 1972, WERE APPROVED AS PREPARED BY THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Stephens, Duncan, Espigares, Bell. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1972

- 4 AMENDED BOARD OF EQUALIZATION ENTRY NO. 3 OF DECEMBER 30, 1971, REGARDING APPLICATION NO. 19, FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED BY JOHN M. AND PAULETTE THORPE TO READ "BY ALLOWING A \$4,082.00 CHANGE IN ASSESSED VALUATION OF PERSONAL PROPERTY WHICH REDUCES THE PERSONAL PROPERTY FROM \$34,720.00 TO \$18,392.00", INSTEAD OF A REDUCTION FROM \$34,720.00 TO \$16,328.00 DUE TO A CLERICAL ERROR.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Stephens, Duncan, Espigares, Bell. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1972

- 5 BOARD OF EQUALIZATION MEETING OF JANUARY 24, 1972, WAS ADJOURNED AT 11:25 A.M. UNTIL JANUARY 31, 1972, AT 2:00 P.M.

Upon motion of Supervisor Espigares, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Stephens, Duncan, Espigares, Bell. Noes: None. Absent: None.

JANUARY 24, 1972
JANUARY 31, 1972
MARCH 20, 1972

CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

By W. E. Lucas
Deputy

TYPED BY csg
PROOF READ BY bar

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JANUARY 31, 1972

The Board of Supervisors sitting as a Board of Equalization met on January 31, 1972, in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, as required by law and adjournment of January 24, 1972. All members of the Board were present. County Counsel was present to advise the Board of Equalization.

File:
BOARD OF EQUALIZATION-
Hearings-1972

- 1 PUBLIC HEARING ON HUNT-WESSON FOODS, INC., APPLICATION FOR REDUC-
TION IN ASSESSMENT FILED WITH THE CLERK ON DECEMBER 6, 1971, WAS
CONTINUED TO MARCH 20, 1972, AT 2:00 P.M. IN THE BOARD OF SUPER-
VISORS' CHAMBERS, ROOM 207, YOLO COUNTY COURTHOUSE, WOODLAND,
CALIFORNIA, IN ACCORDANCE WITH THE REQUEST FROM JOHN T. KETELSEN.

Upon motion of Supervisor Edmonds, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1972

- 2 BOARD OF EQUALIZATION MINUTES FOR JANUARY 24, 1972, WERE APPROVED
AS PREPARED BY THE CLERK.

Upon motion of Supervisor Espigares, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1972

- 3 BOARD OF EQUALIZATION MEETING OF JANUARY 31, 1972, WAS ADJOURNED
AT 2:05 P.M. UNTIL MARCH 20, 1972, AT 2:00 P.M.

Upon motion of Supervisor Espigares, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

By W. E. Lucas
Deputy

TYPED BY csg
PROOF READ BY bar

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MARCH 20, 1972

The Board of Supervisors sitting as a Board of Equalization met on March 20, 1972, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, as required by law and adjournment of January 31, 1972. All members of the Board were present. County Counsel was present to advise the Board of Equalization. Marion Baker, Assessor and Richard Blickle, Assistant Assessor, were present. Chairman Stephens presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings-1971.

- 1 CONTINUED PUBLIC HEARING SET FOR MARCH 20, 1972, AT 2:00 P.M., ON
HUNT-WESSON FOODS, INC., APPLICATION FOR REDUCTION IN ASSESSMENT
FILED WITH THE CLERK ON DECEMBER 6, 1971, WAS CONTINUED TO MAY 22,
1972, AT 2:00 P.M. IN THE BOARD OF SUPERVISORS' CHAMBERS, ROOM 207,
YOLO COUNTY COURTHOUSE, WOODLAND, CALIFORNIA, IN ACCORDANCE WITH THE
REQUEST FROM JOHN T. KETELSEN.

Upon motion of Supervisor Edmonds, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

The Board of Equalization recessed at 2:04 P.M. and reconvened at 4:00 P.M. All members of the Board were present. Chairman Stephens presided at the meeting.

File:
BOARD OF EQUALIZATION-
Minutes-Approved.

- 2 BOARD OF EQUALIZATION MINUTES FOR JANUARY 31, 1972, WERE APPROVED, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Bell, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

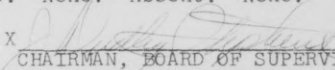
Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Adjournment.

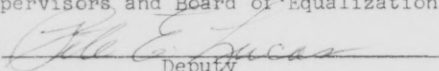
- 3 BOARD OF EQUALIZATION MEETING OF MARCH 20, 1972, WAS ADJOURNED AT 4:04 P.M. UNTIL MAY 22, 1972, AT 2:00 P.M.

Upon motion of Supervisor Bell, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

X 
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

By 
Deputy

TYPED BY csg
PROOF READ BY bar

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APRIL 17, 1972

The Yolo County Board of Supervisors sitting as a Board of Equalization met on April 17, 1972, at 2:40 P.M. as called by the Chairman on advise of the County Counsel. All members of the Board were present except Supervisor Duncan was excused to represent the County on matters in the State Legislature. County Counsel was present. Assessor or his deputy were not present.

File:
BOARD OF EQUALIZATION-
Hearings-1971

- 1 APPROVED STIPULATION THAT THE AMOUNT OF ASSESSMENT, RELATING TO 1967 LIEN DATE ON PARCEL NO. 32-230-04-8, BE REDUCED FORTHWITH IN THE AMOUNT OF \$143,691.00 IN ASSESSED VALUE, IN ACCORDANCE WITH THE STIPULATION FILED WITH THE CLERK BY HUNT-WESSON FOODS, INC., ON APPLICATION FOR REDUCTION IN ASSESSMENT DATED NOVEMBER 29, 1972.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

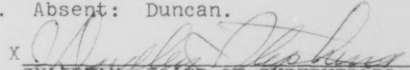
Ayes: Edmonds, Bell, Espigares, Stephens. Noes: None. Absent: Duncan.

File:
BOARD OF EQUALIZATION-
Hearings-1971.

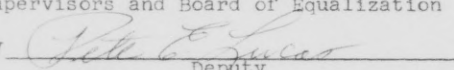
- 2 BOARD OF EQUALIZATION MEETING WAS ADJOURNED AT 2:45 P.M. ON APRIL 17, 1972, UNTIL MAY 22, 1972, AT 2:00 P.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Edmonds, Bell, Espigares, Stephens. Noes: None. Absent: Duncan.

X 
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

By 
Deputy

TYPED BY csg
PROOF READ BY bar

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MAY 22, 1972
JULY 17, 1972

The Board of Supervisors sitting as a Board of Equalization met on May 22, 1972, at 2:05 P.M. in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, as required by law and adjournment of April 17, 1972. All members of the Board were present. Attorney John T. Ketelsen was present representing the County Assessor. County Assessor Marion Baker and his two deputies, Richard Blickle and Samuel Berbena were present. County Counsel Charles R. Mack was present to advise the Board of Equalization. The Board of Equalization recessed at 2:06 P.M. to allow time for the Assessor's Attorney to make copies of the Stipulation for each Board member. The Board of Equalization reconvened at 2:16 P.M. All members of the Board were present. Chairman Stephens presided at the meeting.

File:
BOARD OF EQUALIZATION- 1971

- 1 BOARD OF EQUALIZATION ACCEPTED THE STIPULATION, DATED MAY 22, 1972, REGARDING APPLICATIONS OF HUNT-WESSON FOODS, INC., HUNTLEASE, INC., AND PROFOOD TWO CORPORATION, AS SIGNED BY V. JUDSON KLEIN ATTORNEY AND AGENT FOR HUNT-WESSON FOODS, INC., HUNTLEASE, INC., AND PROFOOD TWO CORPORATION; JOHN T. KETELSEN, ATTORNEY FOR THE COUNTY ASSESSOR; AND CHARLES R. MACK COUNTY COUNSEL OF THE COUNTY OF YOLO, AS FILED WITH THE CLERK ON MAY 22, 1972.

Upon motion of Supervisor Duncan and seconded by Supervisor Bell, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. None: None. Absent: None.

File:
BOARD OF EQUALIZATION- 1971

- 2 BOARD OF EQUALIZATION MEETING OF MAY 22, 1972, WAS ADJOURNED AT 2:25 P.M.

Upon motion of Supervisor Edmonds and seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

Charles R. Mack
Chairman, Board of Supervisors and
Board of Equalization.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

By

Deputy
Deputy

TYPED BY pcc
PROOF READ BY *bar*

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JULY 17, 1972

The Board of Supervisors sitting as a Board of Equalization met on July 17, 1972, at 2:00 P.M. in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, as required by law. All members of the Board were present on roll call except Supervisor Stephens was absent due to illness. Vice-Chairman Raymond J. Bell presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings- 1972

- 1 AUGUST 7, 1972, AT 2:00 P.M. IS THE DATE AND TIME SET FOR COMMENCING BOARD OF EQUALIZATION HEARINGS ON APPLICATIONS FOR REDUCTION IN ASSESSMENTS; AND THAT SAID HEARINGS WILL CONTINUE FROM TIME TO TIME UNTIL THE MATTER OF EQUALIZATION HAS BEEN COMPLETED.

Upon motion of Supervisors Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Duncan, Espigares, Bell. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-
Hearings- 1972

- 2 BOARD OF EQUALIZATION APPROVED THE REVISED FORM APPLICATION FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION AND SET A FEE OF \$10.00 FOR WRITTEN REQUESTS FOR FINDINGS OF FACT ON EACH PARCEL ON THE SECURED ROLL AND EACH ASSESSMENT ON THE UNSECURED ROLL.

Upon motion of Supervisors Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Duncan, Espigares, Bell. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-
Hearings- 1972

- 3 BOARD OF EQUALIZATION MEETING WAS ADJOURNED AT 4:05 P.M. UNTIL AUGUST 7, 1972, AT 2:00 P.M.

Upon motion of Supervisors Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Duncan, Espigares, Bell. Noes: None. Absent: Stephens.

JULY 17, 1972
AUGUST 21, 1972

229

Rummond Bell
VICE-Chairman, Board of Supervisors and
Board of Equalization.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *John E. Lucas*
Deputy

TYPED BY ehh
PROOF READ BY ehh

August 7, 1972

The Board of Supervisors sitting as a Board of Equalization met on August 7, 1972, at 2:00 P.M. in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, as required by law and adjournment of July 17, 1972. All members of the Board were present, except Supervisor Stephens. Vice-Chairman Bell presided at the meeting.

File:
BOARD OF EQUALIZATION- Hearing-
1972.

- 1 BOARD OF EQUALIZATION MINUTES FOR MARCH 20, 1972, APRIL 17, 1972, MAY 22, 1972 AND JULY 17, 1972, WERE APPROVED, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Duncan, Espigares, Bell. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-
Adjournment.

- 2 BOARD OF EQUALIZATION MEETING OF AUGUST 7, 1972, WAS ADJOURNED AT 2:05 P.M. UNTIL AUGUST 21, 1972, AT 2:00 P.M.

Upon motion of Supervisor Espigares, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Duncan, Espigares, Bell. Noes: None. Absent: Stephens.

Rummond Bell
VICE-Chairman, Board of Supervisors and
Board of Equalization.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *John E. Lucas*
Deputy

TYPED BY pcc
PROOF READ BY pcc

AUGUST 21, 1972

The Board of Supervisors sitting as a Board of Equalization met on August 21, 1972, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, as required by law and adjournment of August 7, 1972. All members of the Board were present, except Supervisor Stephens. Vice-Chairman Bell presided at the meeting. The Assessor and his deputies, Malcolm Nicolson, Richard Bickle and Lew Landis, were present. County Counsel, Charles R. Mack, was present to advise the Board.

File:
BOARD OF EQUALIZATION-
Minute -Approved.

- 1 BOARD OF EQUALIZATION MINUTES FOR AUGUST 7, 1972, WERE APPROVED, AS PREPARED BY THE CLERK.

Upon motion of Supervisors Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

File:
BOARD OF EQUALIZATION-
Hearings- 1972

- 2 APPLICATION NO. 7, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, FILED BY H. E. SHELL, WAS CONSIDERED AND DENIED. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON AUGUST 21, 1972, AT 2:00 P.M. MR. H. E. SHELL WAS NOT PRESENT.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Duncan, Espigares, Bell. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-
Hearings- 1972

4 INSTRUCTED THE CLERK TO RESCHEDULE PUBLIC HEARING TO CONSIDER RICE GROWERS APPLICATION NO. 17, FOR A REDUCTION IN ASSESSMENT, ON NOVEMBER 27, 1972 AT 2:00 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Duncan, Espigares, Bell. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-
Hearings- 1972.

5 MEETING OF THE BOARD OF EQUALIZATION WAS ADJOURNED AT 2:20 P.M. ON AUGUST 28, 1972, UNTIL SEPTEMBER 18, 1972, AT 2:00 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Duncan, Espigares, Bell. Noes: None. Absent: Stephens.

X *Laurence P. Henigan*
Vice-Chairman, Board of Supervisors
and Board of Equalization.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *John E. Lucas*
Deputy

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SEPTEMBER 18, 1972.

The Board of Supervisors sitting as a Board of Equalization met on September 18, 1972, at 2:00 P.M. in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, as required by law and Minute Order of August 28, 1972. All members of the Board were present on roll call except Supervisor Stephens. Vice-Chairman Bell presided at the meeting in the absence of Chairman Stephens. County Assessor Marion Baker and Deputy Malcolm Nicolson were present. County Counsel Charles Mack was present. The meeting was recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-
Hearings-1972

1 APPLICATION NO. 10, FOR A REDUCTION IN ASSESSMENT, FILED BY RAY STONE, INC., RESCHEDULED FOR OCTOBER 30, 1972, AT 2:00 P.M. IN ACCORDANCE WITH THE REQUEST FILED WITH THE CLERK.

Upon motion of Supervisor Espigares, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Duncan, Espigares, Bell. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-
Hearing-1972

2 APPLICATION NO. 11, FOR A REDUCTION IN ASSESSMENT, AS FILED BY ROBERT & ROSE LLOYD, WAS CONSIDERED BY THE BOARD AND DENIED AS RECOMMENDED BY THE COUNTY ASSESSOR. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON SEPTEMBER 18, 1972, AT 2:00 P.M. IN THE PRESENCE OF MR. LLOYD.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Duncan, Espigares, Bell. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-
Hearings- 1972

3 APPLICATION NO. 12, FOR A REDUCTION IN ASSESSMENT, AS FILED BY LEONARD SPIVEY, WAS CONSIDERED AND THE BOARD OF EQUALIZATION ACCEPTED THE COUNTY ASSESSOR'S STIPULATION ON SAID ABOVE APPLICATION IN ACCORDANCE WITH A COPY OF THE STIPULATION FILED WITH THE CLERK, WAIVED THE APPEARANCE OF THE APPLICANT AND ORDERED THAT THE TOTAL CASH VALUE BE CHANGED FROM \$33,800.00 TO \$31,000.00 AND THE TOTAL ASSESSED VALUE BE CHANGED FROM \$8,450.00 TO \$7,750.00 ON PARCEL NO. 30-200-10. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON SEPTEMBER 18, 1972, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Duncan, Espigares, Bell. Noes: None. Absent: Stephens.

Ayes: Edmonds, Duncan, Espigares, Bell. Noes: None. Absent: Stephens.

4 BOARD OF EQUALIZATION MEETING OF AUGUST 21, 1972, WAS ADJOURNED AT 3:07 P.M. UNTIL AUGUST 28, 1972, AT 2:00 P.M.

Samuel Bell
VICE-Chairman, Board of Supervisors
and Board of Equalization.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY John E. Jones Deputy

TYPED BY pcc
PROOF READ BY BAR

August 28, 1972

File:
BOARD OF EQUALIZATION-
Hearings - 1972.

Ayes: Edmonds, Duncan, Espigares, Bell. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION
Hearings- 1972

File:
BOARD OF EQUALIZATION-
Hearings- 1972.

Ayes: Edmonds, Duncan, Espigares, Bell. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-
Hearing-1972

- 4 APPLICATION NO. 38, FOR A REDUCTION IN ASSESSMENT AS FILED BY ROTHER W. & BLANCHE C. SULLIVAN, WAS CONSIDERED AND THE BOARD OF EQUALIZATION ACCEPTED THE COUNTY ASSESSOR'S STIPULATION ON SAID ABOVE APPLICATION IN ACCORDANCE WITH A COPY OF SAID STIPULATION FILED WITH THE CLERK. WAIVED THE APPEARANCE OF THE APPLICANTS AND ORDERED THAT THE TOTAL CASH VALUE BE CHANGED FROM \$27,400.00 TO \$26,000.00 ON PARCEL NO. 1-593-21. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON SEPTEMBER 18, 1972, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Duncan, Espigares, Bell. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-
Hearing-1972

- 5 BOARD OF EQUALIZATION ACCEPTED LETTER FROM E. S. ADDISON WITHDRAWING APPLICATION NO. 43, FOR A REDUCTION IN ASSESSMENT ON PARCEL NO. 10-320-15-1, AS FILED WITH THE CLERK.

Upon motion of Supervisor Espigares, seconded by Supervisor Duncan and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Duncan, Espigares, Bell. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-
Hearing -1972

- 6 APPLICATION NO. 39, FOR A REDUCTION IN ASSESSMENT, AS FILED BY HERINGER PELLETING & DEHYDRATING CO., WAS RESCHEDULED FOR HEARING ON OCTOBER 30, 1972, AT 2:00 P.M. INSTEAD OF SEPTEMBER 25, 1972, AT 2:00 P.M. IN ACCORDANCE WITH THE REQUEST FILED WITH THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Duncan, Espigares, Bell. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-
Hearings-1972

- 7 BOARD OF EQUALIZATION MINUTES FOR AUGUST 28, 1972, WERE APPROVED AS PREPARED BY THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

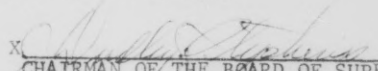
Ayes: Edmonds, Duncan, Espigares, Bell. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-
Hearings- 1972

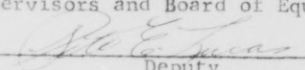
- 8 BOARD OF EQUALIZATION ADJOURNED AT 2:30 P.M. ON SEPTEMBER 18, 1972, UNTIL SEPTEMBER 25, 1972, AT 2:00 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Duncan, Espigares, Bell. Noes: None. Absent: Stephens.

X 
CHAIRMAN OF THE BOARD OF SUPERVISORS
AND BOARD OF EQUALIZATION.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization.

BY  Deputy TYPED BY pcc
PROOF READ BY bar

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SEPTEMBER 25, 1972

The Board of Supervisors sitting as a Board of Equalization met on September 25, 1972, at 2:00 P.M. in the Board of Supervisor's Chambers, Room 207, Yolo County Courthouse, Woodland, California, as required by law and Minute Order of September 18, 1972. All members of the Board were present. Chairman Stephens presided at the meeting. County Assessor Marion Baker and his Deputy Malcolm Nicolson were present. County Counsel was present. The hearings were recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-
Hearings- 1972

- 1 APPLICATION NO. 13 AND 14 (both the same application only on different forms) FOR A REDUCTION IN ASSESSMENT AS FILED BY MARUBENI AMERICA CORPORATION, WERE CONSIDERED AND DENIED ON ADVICE OF THE COUNTY COUNSEL AND RECOMMENDATION OF THE COUNTY ASSESSOR, AS THE BOARD OF EQUALIZATION DOES NOT HAVE JURISDICTION IN THIS MATTER. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON SEPTEMBER 25, 1972, AT 2:00 P.M. IN THE PRESENCE OF ROGER H. FLEISCHMANN, COUNSEL FOR APPLICANT.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

*Amended by Action 30, 1972
of October Entry No 6*

File:
BOARD OF EQUALIZATION-
Hearings- 1972

- 2 APPLICATION NO. 19, FOR A REDUCTION IN ASSESSMENT AS FILED BY MARY ELIZABETH ABELE STONE, WAS CONSIDERED BY THE BOARD. THE BOARD ACCEPTED THE STIPULATION AND WAIVER OF APPEARANCE OF THE APPLICANT, AS FILED WITH THE CLERK; AND AUTHORIZED, THE CASH VALUE TO BE REDUCED FROM \$19,200.00 TO \$8,000.00 AND TO REDUCE THE ASSESSED VALUE FROM \$8,000.00 TO \$2,000.00 AS STATED IN THE STIPULATION. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON SEPTEMBER 25, 1972, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Bell, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1972

- 3 APPLICATION NO. 21, FOR A REDUCTION IN ASSESSMENT FILED BY ROBERT D. GLAUZ, WAS CONSIDERED AND DENIED. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON SEPTEMBER 25, 1972, SHORTLY AFTER 2:00 P.M. IN THE PRESENCE OF MR. GLAUZ.

Upon motion of Supervisor Espigares, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1972

- 4 APPLICATION NO. 35, FOR A REDUCTION IN ASSESSMENT AS FILED BY HOWARD W. AND LAVONE V. BROYLES, WAS CONSIDERED AND IN VIEW OF THE FACT THAT THE APPLICANT FAILED TO APPEAR, THE BOARD CONTINUED THE PUBLIC HEARING ON THIS APPLICATION UNTIL JANUARY 8, 1973, AT 2:00 P.M. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING ON SEPTEMBER 25, 1972, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Bell and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1972

- 5 BOARD OF EQUALIZATION RESCINDS MINUTE ORDER OF SEPTEMBER 18, 1972, ENTRY NO. 5, (ACCEPTING A LETTER FROM E.S. ADDISON TO WITHDRAW APPLICATION NO. 43), AS HE NOW WISHES TO WITHDRAW APPLICATION NO. 42, PARCEL NO. 8-450-01-2, INSTEAD OF APPLICATION NO. 43, PARCEL NO. 10-320-15-1, AND IT IS UNDERSTOOD THAT SAID APPLICATION NO. 43 WILL BE CONSIDERED FOR HEARING AS ORIGINALLY SET FOR OCTOBER 16, 1972, AT 2:00 P.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1972

- 6 BOARD OF EQUALIZATION APPROVED BOARD OF EQUALIZATION MINUTES FOR SEPTEMBER 18, 1972, EXCLUDING ENTRY NO. 5, AS PREPARED BY THE CLERK; AND ORDERED THE BOARD MEETING OF SEPTEMBER 25, 1972, TO BE ADJOURNED AT 2:35 P.M. UNTIL OCTOBER 10, 1972, AT 2:00 P.M.

Upon motion of Supervisor Espigares, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

W. H. Bell
Chairman, Board of Supervisors and
Board of Equalization.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *Paul E. Lucas*
Deputy

typed by pcc
PROOF READ BY *RAR*

The Board of Supervisors sitting as a Board of Equalization met on October 10, 1972, in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California as required by law and Minute Order of September 25, 1972. All members of the Board were present. Chairman Stephens presided at the meeting. County Assessor Marion Baker and his deputy Malcolm Nicolson were present. County Counsel Charles Mack was present. The Hearings were recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-
Hearings - 1972

- 1 APPLICATION NO. 15, FOR A REDUCTION IN ASSESSMENT FILED BY YOLO SPORTSMEN'S ASSOCIATION, WAS CONSIDERED AND DENIED. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 10, 1972, AT 2:00 P.M. IN THE PRESENCE OF THE PRESIDENT AND A FEW MEMBERS OF THE ASSOCIATION.

Upon motion of Supervisor Duncan, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Duncan, Stephens. Noes: None. Absent: None. Abstained: Bell, Espigares.

Supervisor Espigares was excused at 3:00 P.M. for an appointment.

File:
BOARD OF EQUALIZATION-
Hearings - 1972

- 2 APPLICATION NO. 20, FOR A REDUCTION IN ASSESSMENT AS FILED BY JOSEPHINE DE ANDA, WAS CONTINUED TO NOVEMBER 20, 1972, SHORTLY AFTER 2:00 P.M. TO ALLOW TIME FOR THE ASSESSOR TO REVIEW THE FORMER ASSESSED AND CASH VALUES ESTABLISHED BY HIS OFFICE.

Upon motion of Supervisor Bell, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens. Noes: None. Absent: Espigares.

File:
BOARD OF EQUALIZATION-
Hearings - 1972

- 3 APPLICATION NO. 34, FOR A REDUCTION IN ASSESSMENT AS FILED BY WILLIAM AND ELDEEN HAWES, WAS CONTINUED TO NOVEMBER 20, 1972, SHORTLY AFTER 2:00 P.M. AS THE APPLICANT DID NOT APPEAR.

Upon motion of Supervisor Bell, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens. Noes: None. Absent: Espigares.

File:
BOARD OF EQUALIZATION-
Hearing - 1972

- 4 APPLICATION NO. 40, FOR A REDUCTION IN ASSESSMENT AS FILED BY EDWARD AND GLADYS COSENS WAS CONTINUED TO OCTOBER 30, 1972, SHORTLY AFTER 2:00 P.M. TO ALLOW TIME FOR THE ASSESSOR TO RE-STUDY THE VALUES.

Upon motion of Supervisor Bell, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens. Noes: None. Absent: Espigares.

File:
BOARD OF EQUALIZATION
Hearings - 1972

- 5 BOARD OF EQUALIZATION MINUTES FOR SEPTEMBER 25, 1972, AS PREPARED BY THE CLERK, WAS APPROVED EXCEPT THAT ENTRY NO. 4 WAS CHANGED TO READ: "CONTINUED PUBLIC HEARING TO OCTOBER 30, 1972, AT 2:00 P.M. FOR HOWARD W. AND LAVONE V. BROYLES", INSTEAD OF JANUARY 8, 1973.

Upon motion of Supervisor Duncan, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens. Noes: None. Absent: Espigares.

File:
BOARD OF EQUALIZATION-
Hearing - 1972

- 6 FINDINGS OF FACT AND ORDER ON APPLICATION NO. 11, FOR A REDUCTION IN ASSESSMENT, AS FILED BY ROBERT W. LLOYD AND ROSE LLOYD, WAS CONSIDERED AND THE BOARD OVER-ruled OBJECTIONS AND ADOPTED THE FINDINGS TO BE FILED WITH THE CLERK WHEN SIGNED BY THE CHAIRMAN. THE CLERK WAS INSTRUCTED TO SEND A COPY OF THE FINDING OF FACT TO MR. AND MRS. LLOYD.

Upon motion of Supervisor Edmonds, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens. Noes: None. Absent: Espigares.

File:
BOARD OF EQUALIZATION-
Hearings - 1972

FILED

OCT 17 1972

LAURENCE P. HENIGAN, Clerk

By: *Balvise Rodger*
Deputy

BEFORE THE BOARD OF SUPERVISORS OF THE
COUNTY OF YOLO, STATE OF CALIFORNIA,
SITTING AS A COUNTY BOARD OF EQUALIZATION

In the Matter of the)
Application of)
ROBERT W. LLOYD and) APPLICATION NO. 72-11
ROSE LLOYD,)
Applicants.)

FINDINGS OF FACT
AND ORDER

The above entitled cause came on regularly for hearing on
September 18th, 1972, before the Board of Supervisors of the
County of Yolo, sitting as a County Board of Equalization,
ROBERT W. LLOYD appearing pro per, and MARION F. BAKER, Assessor,
and MALCOLM NICHOLSON, Chief, Real Property Division, also appear-
ing. The Board, having heard the testimony and having examined
the proofs offered by the respective parties, and the cause having
been submitted to the Board for decision, the Board being fully
advised in the premises now makes findings of facts as follows:

FINDINGS OF FACT

IT IS TRUE THAT:

1. The name of the applicants are ROBERT W. LLOYD and
ROSE LLOYD.
2. Their address is 7300 Adrian Way, Rohnert Park,
California.
3. The description of the property for which reduced

1 assessment is requested is Parcel No. 30-050-13-1.

2 4. The Assessor's opinion of the full cash value of the
3 property on March 1st of the assessment year in issue is \$800
4 per acre. The Applicant's opinion of full cash value, market
5 value of the property on March 1st of the assessment year in ques-
6 tion is \$400 per acre, or less.

7 5. The applicant relies upon the following facts to
8 support his opinion as to value and as reasons for the reduction
9 requested:

10 a. The property is unimproved and its highest and
11 best use is as a dwelling site.

12 b. The site lacks all weather access roads.

13 c. The site lacks a well.

14 d. The site lacks power transmission lines.

15 e. The site lacks phone lines.

16 f. The site is cut by a high power transmission line.

17 6. The value of the site is in fact limited by each of
18 the factors set forth in the preceding paragraph.

19 7. The fair market value of the property, however, does
20 not exceed \$800 per acre.

21 8. The fair market value of comparable parcels within
22 the area that are free from the foregoing listed defects is
23 \$1400 per acre.

24 9. The former assessed valuation of the property was
25 \$1250 and this value was based on an appraisal made in 1960.

26 10. The full cash value of the property on March 1st of
27 the assessment year in issue is that of the Assessor and is \$800
28 per acre.

29 11. The applicants are not entitled to any portion of the
30 relief requested in their application.

31 On the basis of the foregoing Findings of Fact, IT IS
32 HEREBY ORDERED AS FOLLOWS:

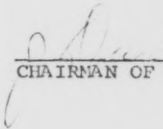
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ORDER

That Applicants take nothing by reason of Application
No. 72-11.

PASSED AND ADOPTED by the Board of Supervisors of the
County of Yolo, State of California, sitting as a Board of Equali-
zation this 10th day of October, 1972, by the following vote:

AYES: Edmonds, Bell, Duncan, Stephens.
NOES: None.
ABSENT: Espigares.


CHAIRMAN OF THE BOARD OF SUPERVISORS



File:
BOARD OF EQUALIZATION-
Hearings -1972

7 BOARD OF EQUALIZATION MEETING ON OCTOBER 10, 1972, WAS ADJOURNED AT 3:25 P.M. UNTIL OCTOBER 16, 1972 AT 2:00 P.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Stephens. Noes: None. Absent: Espigares.

John Stephens
CHAIRMAN, BOARD OF SUPERVISORS AND
Board of Equalization.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *John E. Lucas*
Deputy

TYPED BY pcc
PROOF READ BY dar

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OCTOBER 16, 1972

The Board of Supervisors sitting as a Board of Equalization met on October 16, 1972, at 2:00 P.M. in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, as required by law and adjournment of October 10, 1972. All members of the Board of Equalization were present. Chairman Stephens presided at the meeting. County Assessor Marion Baker and Deputy Malcolm Nicolson were present. County Counsel was present. The hearings were recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-
Hearings- 1972

1 APPLICATION NO. 16, FOR A REDUCTION IN ASSESSMENT FILED BY COLLIN FONG, WAS RESCHEDULED FOR PUBLIC HEARING ON DECEMBER 18, 1972, SHORTLY AFTER 2:00 P.M. DUE TO THE FACT THAT THE ATTORNEY REPRESENTING COLLIN FONG WAS UNABLE TO ATTEND THIS HEARING.

Upon motion of Supervisors Espigares, seconded by Supervisors Duncan, and duly carried, the above Motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1972

2 MOTION, TO REDUCE THE VALUE OF LAND FROM \$1.00 PER SQUARE FOOT TO \$0.85 PER SQUARE FOOT ON APPLICATION NO. 37, FOR A REDUCTION IN ASSESSMENT FILED BY WILLIAM A. CAMPBELL, ET AL, WILLIAMS-BOWKER COMPANY, WAS DECLARED DEAD FOR LACK OF A SECOND.

Motion made above by Supervisor Edmonds was declared dead for lack of a second.

File:
BOARD OF EQUALIZATION-
Hearings- 1972

3 APPLICATION NO. 37, FOR A REDUCTION IN ASSESSMENT FILED BY WILLIAM A. CAMPBELL, ET AL, WILLIAMS-BOWKER COMPANY, WAS CONSIDERED AND THE BOARD GRANTED A REDUCTION FROM \$1.00 PER SQUARE FOOT TO \$0.90 PER SQUARE FOOT WHICH IS A REDUCTION FROM \$164,800.00 TO \$148,400.00 MARKET VALUE AND FROM \$41,200.00 TO \$37,100.00 ASSESSED VALUE ON THE LAND ON PARCEL NO. 9-642-10.

Upon motion of Supervisor Espigares, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1972

4 APPLICATION NO. 43, FOR A REDUCTION IN ASSESSMENT FILED BY E.S. ADISON, INC. WAS CONSIDERED AND THE BOARD ACCEPTED THE COUNTY ASSESSOR'S STIPULATION, FILED WITH THE CLERK, TO REDUCE THE FULL CASH VALUE OF FOREIGN IMPROVEMENTS FROM \$8,600.00 TO \$2,400.00 AND TO REDUCE THE ASSESSED VALUE FROM \$2,150.00 TO \$600.00 ON PARCEL NO. 0-320-15; AND APPLICATION NO. 41, FOR A REDUCTION IN ASSESSMENT FILED BY E.S. ADDISION, INC. WAS CONSIDERED AND THE BOARD ACCEPTED THE COUNTY ASSESSOR'S STIPULATION, FILED WITH THE CLERK, TO REDUCE THE FULL CASH VALUE FROM \$5,600.00 TO \$3,600.00 AND TO REDUCE THE ASSESSED VALUE FROM \$1,400.00 TO \$900.00 ON PARCEL NO. 26-270-10. SAID ABOVE APPLICATIONS WERE CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 16, 1972, SHORTLY AFTER 2:00 P.M. THE APPLICANT WAS NOT PRESENT AS THE BOARD WAIVED THE APPLICANTS APPEARANCE AS STATED IN THE STIPULATION.

Upon motion of Supervisor Bell, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

Board of Supervisors recessed at 4:25 P.M. and reconvened at 4:32 P.M.: All members of the Board of Equalization were present. Chairman Stephens presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings- 1972

- 5 APPLICATION NO. 44, FOR A REDUCTION IN ASSESSMENT, FILED BY ARTHUR F. TURNER AND EUGENE L. WILLIAMS, WAS CONSIDERED AND DENIED; AND APPLICATION NO. 45, FOR A REDUCTION IN ASSESSMENT, FILED BY EUGENE L. WILLIAMS, WAS CONSIDERED AND DENIED; AND APPLICATION NO. 46, FOR A REDUCTION IN ASSESSMENT, FILED BY EUGENE L. WILLIAMS, ARTHUR F. TURNER AND JOHN BOWKER, WAS CONSIDERED AND DENIED. SAID ABOVE APPLICATIONS WERE CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 16, 1972, SHORTLY AFTER 2:00 P.M., IN THE PRESENCE OF EUGENE L. WILLIAMS AND JOHN BOWKER AGENT FOR THE ABOVE APPLICATIONS.

Upon motion of Supervisor Espigares, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1972

- 6 APPROVED BOARD OF EQUALIZATION MINUTES FOR OCTOBER 10, 1972, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Espigares, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1972

- 7 THERE BEING NO PROTESTS OR OBJECTIONS FILED, THE BOARD OF EQUALIZATION ADOPTED THE FINDINGS, CONCLUSIONS AND ORDER ON APPLICATIONS NO. 13 AND NO. 14 FOR A REDUCTION IN ASSESSMENTS AS FILED BY MARUBENI AMERICAN CORP. AND AUTHORIZED THE CHAIRMAN OF THE BOARD OF EQUALIZATION TO SIGN SAID FINDINGS, CONCLUSIONS AND ORDER.

Upon motion of Supervisor Espigares, seconded by supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

BEFORE THE BOARD OF SUPERVISORS OF THE
COUNTY OF YOLO, STATE OF CALIFORNIA,
SITTING AS A COUNTY BOARD OF EQUALIZATION

In the matter of the
Application of

MARUBENI AMERICAN CORP.,

Applicants.

APPLICATION NO. 72-13
and
APPLICATION NO. 72-14

FINDINGS, CONCLUSIONS AND ORDER

The above entitled cause came on regularly for hearing on September 25th, 1972, before the Board of Supervisors of the County of Yolo sitting as a County Board of Equalization. Roger J. Fleischmann, Esq., appearing for MARUBENI AMERICAN CORPORATION, and MARION F. BAKER, Assessor, and MALCOLM NICHOLSON, Chief, Real Property Division, also appearing. The Board, having heard the advice of the County Counsel, and being fully advised in the premises, now makes the following findings and conclusions:

FINDINGS AND CONCLUSIONS

1. The issues raised by the applications in the above entitled matters concern the validity of the tax rather than the valuation of the property.

2. Such issues lie beyond the jurisdiction of the County Board of Equalization.

On the basis of the foregoing Findings and Conclusions, it is hereby ordered as follows:

That Application No. 72-13 and Application No. 72-14 are hereby denied, and the applications for refund of taxes contained therein are hereby denied.

PASSED AND ADOPTED by the Board of Supervisors of the County of Yolo, State of California, sitting as a Board of Equalization, this 16th day of October, 1972, by the following vote:

AYES: Edmonds, Bell, Duncan, Espigares, Stephens.
NOES: None.
ABSENT: None.

CHAIRMAN OF THE BOARD OF SUPERVISORS

File:
BOARD OF EQUALIZATION-
Hearings- 1972

8 BOARD OF EQUALIZATION MEETING OF OCTOBER 16, 1972, WAS ADJOURNED AT 5:00 P.M. UNTIL OCTOBER 30, 1972, AT 2:00 P.M. IN THE BOARD OF SUPERVISORS CHAMBERS, ROOM 207, YOLO COUNTY COURTHOUSE, WOODLAND, CALIFORNIA.

Upon motion of Supervisor Espigares, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None Absent: None.

[Signature]
Chairman, Board of Supervisors and
Board of Equalization.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *[Signature]*
Deputy

TYPED BY pcc
PROOF READ BY Eap

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OCTOBER 30, 1972

The Yolo County Board of Supervisors sitting as a Board of Equalization met on October 30, 1972, at 2:00 P.M. in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, as required by law and motion of adjournment of October 16, 1972. All members of the Board were present except Supervisors Edmonds and Stephens. Assistant County Assessor Richard Bickle and two Deputies were present. County Counsel Charles Mack was present. Meeting was recorded on a loaned Tape Recorder from Sony but the recording was not satisfactory.

File:
BOARD OF EQUALIZATION-
Hearings- 1972

1 APPLICATION NO. 10, FOR A REDUCTION IN ASSESSMENT, AS FILED BY RAY STONE INC., WAS CONSIDERED AND DENIED. SAID MATTER WAS CONSIDERED IN THE PRESENCE OF RAY STONE AT A PUBLIC HEARING HELD ON OCTOBER 30, 1972, AT 2:00 P.M.

Upon motion of Supervisor Espigares, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Espigares, Bell. Noes: None. Absent: Edmonds, Espigares.

File:
BOARD OF EQUALIZATION-
Hearings- 1972

2 APPLICATION NO. 35, FOR A REDUCTION IN ASSESSMENT, AS FILED BY HOWARD W. AND LAVONE V. BROYLES, WAS CONSIDERED AND DENIED AS ALL PROPERTY IN THE AREA ARE ASSESSED EQUALLY. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 30, 1972, SHORTLY AFTER 2:00 P.M. IN THE PRESENCE OF MR. HOWARD W. BROYLES.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Espigares, Bell. Noes: None. Absent: Edmonds, Stephens.

File:
BOARD OF EQUALIZATION-
Hearings- 1972

3 APPLICATION NO. 39, FOR A REDUCTION IN ASSESSMENT, AS FILED BY HERINGER PELIETING & DEHYDRATING CO., WAS CONSIDERED AND DENIED AS THE APPLICATION IS ON ITEMS IN EXPORT AND THE BOARD OF EQUALIZATION HAS NO JURISDICTION ON SAID ITEMS. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 30, 1972, SHORTLY AFTER 2:00 P.M. AT WHICH THE COUNTY COUNSEL'S VERBAL REPORT WAS MADE ON THE MATTER.

Upon motion of Supervisor Espigares, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Espigares, Bell. Noes: None. Absent: Edmonds, Stephens.

File:
BOARD OF EQUALIZATION- 1972

4 MOTION MADE TO DENY APPLICATION NO. 40 FOR A REDUCTION IN ASSESSMENT AS FILED BY EDWARD G. AND GLADYS R. COSENS, DIED FOR LACK OF A SECOND.

The above motion made by Espigares, died for lack of a second..

File:
BOARD OF EQUALIZATION-1972

- 5 APPLICATION NO. 40, FOR A REDUCTION IN ASSESSMENT, AS FILED EDWARD G. & GLADYS R. COSENS, WAS CONSIDERED AND DENIED. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 30, 1972, IN THE PRESENCE OF MR. AND MRS. COSENS.

Upon motion of Supervisor Espigares, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Espigares, Bell. Noes: None. Absent: Edmonds, Stephens.

File:
BOARD OF EQUALIZATION-
Hearings- 1972

- 6 AMENDED SEPTEMBER 25, 1972, MOTION ON ENTRY NO. 2, REGARDING APPLICATION NO. 19, FOR A REDUCTION IN ASSESSMENT, AS FILED BY MARY ELIZABETH ABELE STONE, TO REFLECT THAT THE BOARD REDUCED THE ASSESSED VALUE FROM \$4,800.00 TO \$2,000.00 AS STATED IN THE STIPULATION INSTEAD OF FROM \$8,000.00 TO \$2,000.00

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Espigares, Bell. Noes: None. Absent: Edmonds, Stephens.

File:
BOARD OF EQUALIZATION-
Hearings- 1972

- 7 BOARD OF EQUALIZATION MEETING OF OCTOBER 30, 1972, WAS ADJOURNED AT 4:25 P.M. UNTIL NOVEMBER 20, 1972, AT 2:00 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Duncan, Espigares, Bell. Noes: None. Absent: Edmonds, Stephens.

X *Edmonds*
Vice-Chairman, Board of Supervisor and
Board of Equalization.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *John E. Lucas*
Deputy

TYPED BY pcc
PROOF READ BY *WAB*

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NOVEMBER 20, 1972

The Yolo County Board of Supervisors sitting as a Board of Equalization met on November 20, 1972, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, as required by law and motion of adjournment of October 30, 1972. All members of the Board were present. County Assessor Marion Baker and Deputy Malcolm Nicolson were present. County Counsel Charles Mack was present. The Hearings were recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-
Hearings- 1972

- 1 ACCEPTED THE STIPULATION PERTAINING TO APPLICATION NO. 20, FOR A REDUCATION IN ASSESSMENT, AS FILED BY JOSEPHINE DE ANDA, PRESENTED BY THE COUNTY ASSESSOR AND FILED WITH THE CLERK, AND CHANGED THE FULL CASH VALUE FROM \$84,000.00 TO \$58,000.00 AND THE ASSESSED VALUE FROM \$21,000.00 TO \$14,700.00. SAID ABOVE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON NOVEMBER 20, 1972, AT 2:00 P.M. THE BOARD WAIVED THE APPEARANCE OF THE APPLICANT.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.
and reconvened at 2:10 P.M.

The Board of Equalization recessed at 2:05 P.M./ All members of the Board were present. Chairman Stephens presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings- 1972

- 2 APPROVED BOARD OF EQUALIZATION MINUTES FOR OCTOBER 16 and 30, 1972, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings - 1972

3 THERE BEING NO PROTESTS OR OBJECTIONS FILED, THE BOARD OF EQUALIZATION ADOPTED THE FINDINGS OF FACT AND ORDER ON APPLICATION NO. 72-10, FOR A REDUCTION IN ASSESSMENT, AS FILED BY RAY STONE, INC., AND AUTHORIZED THE CHAIRMAN OF THE BOARD OF EQUALIZATION TO SIGN SAID FINDINGS OF FACT AND ORDER.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

BEFORE THE BOARD OF SUPERVISORS OF THE
COUNTY OF YOLO, STATE OF CALIFORNIA,
SITTING AS A COUNTY BOARD OF EQUALIZATION

In the Matter of the)
Application of)
RAY STONE, INC.,)
Applicant.)

APPLICATION NO. 72-10

FINDINGS OF FACT
AND ORDER

The above entitled cause came on regularly for hearing on October 30th, 1972 before the Board of Supervisors of the County of Yolo, sitting as a County Board of Equalization, RAY STONE, appearing pro per, and MARION F. BAKER, Assessor, appearing by MALCOLM NICHOLSON, Chief, Real Property Division. The Board, having heard testimony and having examined the proofs offered by the respective parties and the cause having been submitted to the Board for decision, the Board being fully advised in the premises now makes the following findings of fact:

FINDINGS OF FACT

IT IS TRUE THAT:

1. The name of the applicant is RAY STONE, INC.
2. Its address is 3093 Fair Oaks Boulevard, Sacramento, California 95825.
3. The description of the property for which a reduced assessment is requested is Parcel 32-391-05-1.
4. The Assessor's opinion of the full cash value of the property on march 1st of the assessment year in issue is \$1,939,000. The Applicant's opinion of full cash value, market value of the property on March 1st of the assessment year in question is \$1,700,000.
5. The Applicant relies upon the following facts to support its opinion as to value and its reasons for the reduction requested:
 - a. The cash equivalent of value of the purchase price is \$1,700,000.
 - b. The capitalized value of the income stream is \$1,700,000.
 - c. The value of the land cannot exceed \$1,000 or \$1,200 per unit as opposed to the \$1,900 per unit employed by the Assessor.
 - d. The equivalent value of the purchase price must be reduced to reflect the wrap-around nature of the loan used to finance the recent sale and the low 7.6% interest of that loan as compared with the 8.25% interest of the underlying Sacramento Savings & Loan note.
 - e. The low unit density and resulting increased landscape area increased the property so as to impose a net cash loss after making payments on the loan.
6. At the present time, the range of land value per unit in the Davis area is from \$2,573 per unit to \$1,901 per unit.
7. The range of total appraised value per unit for apartments in the Davis area built in 1970 and 1971 ranges from \$12,119 to \$14,739; whereas, the unit value suggested by the Applicant is \$10,625, much below that range. The Assessor's total appraised value per unit of the Applicant's property is \$12,119.
8. The gross income multiplier of appraised value to gross income of the Applicant's property is 6.159. The multiplier based upon the cash equivalent figure requested by Applicant is 5.351. The range of multipliers on units in the Davis area is 6.122 through 6.243.
9. The proper income to be capitalized is the anticipated income of \$322,000, not the potential gross income of \$308,580 suggested by Applicant.
10. The full cash value of the property on March 1st of the assessment year in issue is that of the Assessor and is \$1,939,000.
11. The Applicant is not entitled to any portion of the relief requested in its application.

On the basis of the foregoing findings of fact, IT IS HEREBY ORDERED AS FOLLOWS:

ORDER

That Applicant take nothing by reason of Application No. 72-10.
PASSED AND ADOPTED by the Board or Supervisors of the County of Yolo, State of California, sitting as a Board of Equalization on this 20th day of November, 1972, by the following vote:

AYES: Edmonds, Bell, Duncan, Espigares, Stephens.
NOES: None.
ABSENT: None.

J. Dudley Stephens.
CHAIRMAN OF THE BOARD OF SUPERVISORS

File:
BOARD OF EQUALIZATION-
Hearings- 1972

4

THERE BEING NO PROTESTS OR OBJECTIONS FILED, THE BOARD OF EQUALIZATION ADOPTED THE FINDINGS OF FACT AND ORDER ON APPLICATION NO. 72-35 FOR A REDUCTION IN ASSESSMENT, AS FILED BY HOWARD W. BROYLES AND LAVONE V. BROYLES, AND AUTHORIZED THE CHAIRMAN OF THE BOARD OF EQUALIZATION TO SIGN SAID FINDINGS OF FACT AND ORDER.

Upon motion of Supervisor Duncan, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

BEFORE THE BOARD OF SUPERVISORS OF THE
COUNTY OF YOLO, STATE OF CALIFORNIA,
SITTING AS A COUNTY BOARD OF EQUALIZATION

In the Matter of the
Application of

HOWARD W. BROYLES AND
LAVONE V. BROYLES,

Applicants.

APPLICATION NO. 72-35

FINDINGS OF FACT AND ORDER

The above entitled cause came on regularly for hearing on October 30, 1972 before the Board of Supervisor of the County of Yolo sitting as a County Board of Equalization, HOWARD W. BROYLES, appearing pro per, and MARION F. BAKER, Assessor, appearing by MALCOLM NICHOLSON, Chief, Real Property Division. The Board, having heard testimony and having examined the proofs offered by the respective parties and the cause having been submitted to the Board for decision, the Board being fully advised in the premises now makes the following findings of fact:

FINDINGS OF FACT

IT IS TRUE THAT:

1. The names of the applicants are HOWARD W. BROYLES and LAVONE V. BROYLES.
2. Their address is R. R. 1, Box 126, Woodland, California 95695.
3. The description of the property for which a reduced assessment is requested in Parcel No. 41-040-02.
4. The Assessor's opinion of the full cash value of the property on March 1st of the assessment year in issue is \$28,000. The Applicants' opinion of full cash value, market value of the property on March 1st of the assessment year in question is \$18,235.
5. The Applicant relies upon the following facts to support his opinion as to value and his reasons for the reduction requested:
 - a. Applicant accepts the Assessor's opinion as to the value of the improvements.
 - b. Applicant is of the opinion that the land value is \$7,400 rather than \$17,400.
 - c. The value of \$4,000 per acre placed upon Applicants' property reflects only the recent sales of smaller properties and does not reflect the much lower values given to surrounding larger parcels of property.
6. Applicant in fact paid \$30,000 for the property in question during July 1971; thus, the property is appraised at less than its last sale price.
7. The highest and best use of the instant property is as a homesite.
8. The Assessor's opinion as to value of \$4,000 per acre is correct inasmuch as it is supported by recent sales of three of the six small homesite parcels in the area at comparable prices. All the small homesite parcels in the area including those not sold, have been reappraised at \$4,000 an acre also.
9. The larger parcels in the area, which are appraised at much lower values, reflect the values of the land as agricultural land, not as homesites. Many of the larger parcels are located within agricultural preserves and are valued on an income basis, not upon the comparable sales basis.
10. The full cash value of the property on March 1st of the assessment year in issue is that of the Assessor and is \$28,000.
11. The Applicants are not entitled to and portion of the relief requested in their application.

On the basis of the foregoing findings of fact, IT IS HEREBY ORDERED AS FOLLOWS:

ORDER

That Applicants take nothing by reason of Application No. 72-35.

PASSED AND ADOPTED by the Board of Supervisors of the County of Yolo, State of California, sitting as a Board of Equalization on this 20th day of November, 1972, by the following vote:

AYES: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

CHAIRMAN OF THE BOARD OF SUPERVISOR

File:
BOARD OF EQUALIZATION-
Hearings- 1972.

5

THERE BEING NO PROTESTS OR OBJECTIONS FILED, THE BOARD OF EQUALIZATION ADOPTED THE FINDINGS OF FACT AND ORDER ON APPLICATION NO. 72-40 FOR A REDUCTION IN ASSESSMENT, AS FILED BY EDWARD G. AND GLADYS R. COSENS, AND AUTHORIZED THE CHAIRMAN OF THE BOARD OF EQUALIZATION TO SIGN SAID FINDINGS OF FACT AND ORDER.

Upon motion of Supervisor Edmonds, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

BEFORE THE BOARD OF SUPERVISORS OF THE
COUNTY OF YOLO, STATE OF CALIFORNIA,
SITTING AS A COUNTY BOARD OF EQUALIZATION

In the Matter of the
Application of

EDWARD G. COSENS and
GLADYS R. COSENS,

Applicants.

APPLICATION NO. 72-40

FINDINGS OF FACT
AND ORDER

The above entitled cause came on regularly for hearing on October 30th, 1972 before the Board of Supervisors of the County of Yolo, sitting as a County Board of Equalization, EDWARD G. COSENS and GLADYS R. COSENS appearing pro per, and MARION F. BAKER, Assessor, appearing by MALCOLM NICHOLSON, Chief, Real Property Division. The Board, having heard testimony and having examined the proofs offered by the respective parties and the cause having been submitted to the Board for decision, the Board being fully advised in the premises now makes the following findings of fact:

FINDINGS OF FACT

IT IS TRUE THAT:

1. The names of the Applicants are EDWARD G. COSENS and GLADYS R. COSENS.
2. Their address is 1008 Deodara Court, Davis, California 95616.
3. The description of the property for which a reduced assessment is requested is Parcel No. 32-421-07.
4. The Assessor's opinion of the full cash value of the property on March 1st of the assessment year in issue is \$50,400. The Applicants' opinion of full cash value, market value of the property on March 1st of the assessment year in question is \$44,000.
5. The Applicants rely upon the following facts to support their opinion as to value and their reasons for the reduction requested:
 - a. The decreased listing prices for surrounding lots indicate that the market value of the lot has decreased from \$10,400 to \$9,400 since the time of Applicants' purchase.
 - b. The \$40,000 full cash value placed on the house by the Assessor reflects only the contractor's statement of costs in a newspaper promotional article and is a figure far above the actual reasonable cost of the construction.
 - c. The reasonable cost of construction of the house was estimated by John Whitcomb to be approximately \$30,000.
 - d. The custom features of the house reflect amenities of value only to the Applicants and not to respective purchasers and do not add to full cash value.
6. The full cash value of the land is in fact \$10,400 and the reductions in list price of neighboring lots reflecting a decrease in land value were not in effect on lien date of the year in issue.
7. Inasmuch as the house was completed within the year before lien date and has never been sold, the reasonable cost of construction is the best indicator of value.
8. The reasonable cost of construction of the improvements is \$40,000. The Assessor in fact obtained the \$40,000 cost figure from a conversation with Applicant, EDWARD G. COSENS. The contractor indicated to the Assessor that the house cost \$42,500.
9. The fair market value of the property is in fact \$50,400 as of March 1st of the assessment year in issue.
10. The Applicants are not entitled to any portion of the relief requested in their application.

On the basis of the foregoing findings of fact, IT IS HEREBY ORDERED AS FOLLOWS:

ORDER

That Applicants take nothing by reason of Application No. 72-40.

PASSED AND ADOPTED by the Board of Supervisors of the County of Yolo, State of California, sitting as a Board of Equalization on this 20th day of November, 1972, by the following vote:

AYES: Edmonds, Bell, Duncan, Espigares, Stephens.

NOES: None.

ABSENT: None.

CHAIRMAN OF THE BOARD OF SUPERVISORS

The Board of Equalization recessed at 2:12 P.M. and reconvened at 2:20 P.M. All members of the Board were present. Chairman Stephens presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings-1972

- 6 APPLICATIONS NOS. 59, 60 AND 61, FOR A REDUCTION IN ASSESSMENTS, FILED BY ROBERT AND JEANNETTE POWELL, WERE CONSIDERED AND DENIED, AS IT SEEMS TO BE EQUALIZED WITH OTHER PARCELS IN THE AREA. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 20, 1972, SHORTLY AFTER 2:00 P.M., IN THE PRESENCE OF OLIVER NORTHUP, JR., ATTORNEY FOR ROBERT AND JEANNETTE, AND ROBERT POWELL.

Upon motion of Supervisor Bell, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

The Board of Equalization recessed at 2:12 P.M. and reconvened at 2:20 P.M. All members of the Board were present. Chairman Stephens presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings-1972

- 7 APPLICATIONS NOS. 53, 54, 56 AND 57, FOR A REDUCTION IN ASSESSMENT, AS FILED BY ROBERT AND JEANNETTE POWELL, WERE CONSIDERED AND DENIED. SAID MATTERS WERE CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 20, 1972, SHORTLY AFTER 2:00 P.M., IN THE PRESENCE OF OLIVER NORTHUP, JR., ATTORNEY FOR ROBERT AND JEANNETTE POWELL, AND ROBERT POWELL.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1972

- 8 APPLICATION NO. 34, FOR A REDUCTION IN ASSESSMENT, AS FILED BY WILLIAM AND ELDEEN HAWES, WAS CONSIDERED AND DENIED FOR NON-APPEARANCE. SAID MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON NOVEMBER 20, 1972, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1972

- 9 APPLICATION NO. 31, FOR A REDUCTION IN ASSESSMENT, AS FILED BY TRAVELODGE INTERNATIONAL, WAS CONTINUED TO JANUARY 15, 1973, AT 2:00 P.M., AS THE APPLICANT DID NOT APPEAR.

Upon motion of Supervisor Espigares, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1972

- 10 ACCEPTED APPLICANTS EXHIBIT A ON APPLICATIONS NOS. 53 THRU 61, FOR A REDUCTION IN ASSESSMENT, AS FILED BY ROBERT & JEANNETTE POWELL, AS PRESENTED BY THEIR ATTORNEY, OLIVER NORTHUP, JR.; AND ACCEPTED THE COUNTY THE COUNTY ASSESSOR'S EXHIBITS 1 THRU 7 ON ALL APPLICATION NUMBERS INCLUDING NOS. 55 & 58, AS PRESENTED.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1972

- 11 APPLICATIONS NOS. 55 AND 58, FOR REDUCTION IN ASSESSMENTS, AS FILED BY ROBERT AND JEANNETTE POWELL, WERE CONTINUED TO DECEMBER 26, 1972, AT 2:00 P.M., AS AGREED TO BY OLIVER NORTHUP, JR., ATTORNEY FOR MR. AND MRS. POWELL.

Upon motion of Supervisor Espigares, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1972

- 12 APPLICATION NO. 47, FOR A REDUCTION IN ASSESSMENT, AS FILED BY DONALD G. ANDERSON, WAS CONSIDERED AND THE BOARD CHANGED THE ASSESSED VALUE ON THE LAND FROM \$58,000.00 TO \$52,500.00 WHICH CHANGED THE TOTAL PROPERTY VALUE FROM \$288,000.00 TO \$266,000.00; AND APPLICATION NO. 48, FOR A REDUCTION IN ASSESSMENT, AS FILED BY DONALD G. ANDERSON, WAS CONSIDERED AND DENIED. THE BOARD CORRECTED AN ERROR WHICH WAS MADE IN COMPUTING THE SIZE OF THIS PARCEL, WHICH IN EFFECT CHANGES THE FULL CASH VALUE FROM \$141,000.00 TO \$108,800.00, WITH \$16,000.00 ON IMPROVEMENT VALUE AND CHANGES THE LAND VALUE FROM \$125,000.00 TO \$92,800.00, IN ACCORDANCE WITH THE CONNTY ASSESSOR'S RECOMMENDATION FILED WITH THE CLERK. SAID ABOVE MATTERS WERE CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 20, 1972, SHORTLY AFTER 2:00 P.M., IN THE PRESENCE OF MR. ANDERSON.

Upon motion of Supervisor Duncan, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION -
Hearings-1972

- 12 BOARD OF EQUALIZATION MEETING OF NOVEMBER 20, 1972, WAS ADJOURNED AT 7:35 P.M. UNTIL NOVEMBER 27, 1972, AT 2:00 P.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

CHAIRMAN, BOARD OF SUPERVISORS AND BOARD
OF EQUALIZATION.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY

TYPED BY pcc

PROOF READ BY

NOVEMBER 27, 1972

The Yolo County Board of Supervisors sitting as a Board of Equalization met on November 27, 1972, at 2:00 P.M. in the Board of Supervisors' Chambers Room 207, Yolo County Courthouse, Woodland, California, as required by law and motion of adjournment of November 20, 1972. All members of the Board were present on roll call. Chairman Stephens presided at the meeting. County Assessor Marion Baker and Deputy Assessor Samuel Berbena were present. Robert Rundstrom, Deputy County Counsel represent the County Assessor and Charles Mack was present to advise the Board of Equalization. The meeting was recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-
Hearings- 1972

- 1 APPLICATION NO. 17, FOR A REDUCTION IN ASSESSMENT FILED BY RICE GROWERS ASSOCIATION, WAS ANNOUNCED AND DISCUSSED, BUT THE BOARD MOVED TO POSTPONE THIS HEARING UNTIL SUCH TIME AS THE ASSESSOR IS REQUIRED TO CORRESPOND IN FIGURE FOR FIGURE RIGHT DOWN THE LIST THAT THE TAXPAYER HAS PRESENTED AT THIS HEARING. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING SCHEDULED ON NOVEMBER 27, 1972, AT 2:00 P.M. IN THE PRESENCE OF STEPHEN J. SCHWARTZ ATTORNEY FOR RICE GROWERS ASSOCIATION.

Upon motion of Supervisor Duncan, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1972

- 2 AMENDED PREVIOUS MOTION (Entry No. 1) ON APPLICATION NO. 17, FOR A REDUCTION IN ASSESSMENT AS FILED BY RICE GROWERS ASSOCIATION, TO DENY THE APPLICANT'S CLAIM; (The claim being that the Assessor's evidence be stricken and that the value be determined as set forth in the attachments to Mr. Schwartz letter of November 6, 1972, because he claims the Assessor failed to comply with the rules) AND FURTHER MOVED TO POSTPONE THIS HEARING UNTIL SUCH TIME AS THE ASSESSOR CAN COMPLY WITH THE BOARD OF EQUALIZATION REQUEST FOR LIKE INFORMATION. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 27, 1972, AT 2:00 P.M. IN THE PRESENCES OF STEPHEN SCHWARTZ, ATTORNEY FOR RICE GROWERS ASSOCIATION.

Upon motion of Supervisor Duncan, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1972

- 3 DENIED RICE GROWERS REQUEST FOR A SUMMARY JUDGEMENT ON APPLICATION NO. 17 FOR A REDUCTION IN ASSESSMENT.

Upon motion of Supervisor Espigares, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1972

- 4 PUBLIC HEARING ON APPLICATION NO. 17, FOR A REDUCTION IN ASSESSMENT AS FILED BY RICE GROWERS ASSOCIATION, WAS CONTINUED TO JANUARY 15, 1973 AT 2:00 P.M. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 27, 1972, AT 2:00 P.M. IN THE PRESENCE OF STEPHEN SCHWARTZ ATTORNEY FOR RICE GROWERS ASSOCIATION.

Upon motion of Supervisor Bell, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote;

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION
Hearings- 1972

- 5 APPLICATION NO. 32, FOR A REDUCTION IN ASSESSMENT AS FILED BY FARMERS RICE COOPERATIVE, WAS CONSIDERED AND DENIED AS THE BOARD OF EQUALIZATION HAS NO JURISDICTION ON ITEMS IN EXPORT. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 27, 1972, A SHORT TIME AFTER 2:00 P.M. IN THE PRESENCE OF JOHN F. O'DEA ATTORNEY FOR FARMERS' RICE COOPERATIVE.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings 1972

- 6 APPLICATION NO. 33, FOR A REDUCTION IN ASSESSMENT AS FILED BY FARMERS RICE COOPERATIVE, WAS CONTINUED TO JANUARY 15, 1973, AT 2:00 P.M. AS REQUESTED BY THE APPLICANT. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 27, 1972, SHORTLY AFTER 2:00 P.M. IN THE PRESENCE OF JOHN F. O'DEA, ATTORNEY FOR FARMERS' RICE COOPERATIVE.

Upon motion of Supervisor Espigares, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1972

- 7 APPROVED BOARD OF EQUALIZATION MINUTES FOR NOVEMBER 20, 1972, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Bell, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

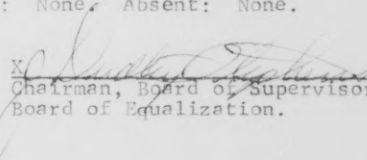
Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1972

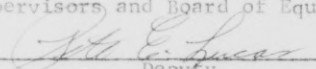
- 8 APPROVED ADJOURNMENT OF BOARD OF EQUALIZATION MEETING OF NOVEMBER 27, 1972, UNTIL DECEMBER 11, 1972, AT 2:00 P.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

X 
Chairman, Board of Supervisors and
Board of Equalization.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY 
Deputy

TYPED BY pcc
PROOF READ BY DAR

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DECEMBER 11, 1972

The Yolo County Board of Supervisors sitting as a Board of Equalization met on December 11, 1972, at 12:15 P.M. instead of 2:00 P.M. in accordance with the advise given by the County Counsel. All members of the Board were present except Supervisor Bell. Chairman Stephens presided at the meeting. County Counsel was present.

File:
BOARD OF EQUALIZATION-
Hearings- 1972

- 1 APPLICATION NO. 62, FOR A REDUCTION IN ASSESSMENT AS FILED BY CANTEEN CORPORATION; AND APPLICATIONS NO. 22 THROUGH 26 AND APPLICATIONS NO. 28 THROUGH 30 AS FILED BY THE HAUSSLER FAMILY FOR A REDUCTION IN ASSESSMENT; AND APPLICATION NO. 27, FOR A REDUCTION IN ASSESSMENT AS FILED BY L. G. ZIPPERIAN, WERE ALL CONTINUED FOR CONSIDERATION ON JANUARY 22, 1973, AT 2:00 P.M. IN ACCORDANCE WITH THE WRITTEN REQUEST FILED WITH THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Duncan, Espigares, Stephens. Noes: None. Absent: Bell.

File:
BOARD OF EQUALIZATION-
Hearings-- 1972

- 2 APPROVED BOARD OF EQUALIZATION MINUTES FOR NOVEMBER 27, 1972, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Edmonds, seconded by Supervisor Duncan, and duly carried, the above Motion was so ordered by the following vote:

Ayes: Edmonds, Duncan, Espigares, Stephens. Noes: None. Absent: Bell.

File:

BOARD OF EQUALIZATION-
Hearings- 1972

- 3 THE BOARD OF EQUALIZATION ADJOURNED THE DECEMBER 11, 1972, MEETING AT 12:20 P.M. UNTIL DECEMBER 18, 1972, AT 2:00 P.M.

Upon motion of Supervisors Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Duncan, Espigares, Stephens. Noes: None. Absent: Bell.

X *[Signature]*
Chairman, Board of Supervisors and
Board of Equalization.

ATTEST:

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

By *[Signature]*
Deputy

TYPED BY P.C.C.
PROOF READ BY P.C.C.

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DECEMBER 18, 1972

The Yolo County Board of Supervisors sitting as a Board of Equalization met on December 18, 1972, at 2:00 P.M. in the Board of Supervisors Chambers, Room 207, Yolo County Courthouse, Woodland, California, as required by law an motion of adjournment of December 11, 1972. All members of the Board were present on roll call. Chairman Stephens presided at the meeting County Assessor Marion Baker and Deputy were present. County Counsel Charles R. Mack was present. The meeting was recorded on the County Tape Recorder.

File:

BOARD OF EQUALIZATION-
Hearings- 1972

- 1 APPLICATION NO. 16, FOR A REDUCTION IN ASSESSMENT AS FILED BY COLLIN FUNG, WAS CONSIDERED AND THE BOARD OF EQUALIZATION ACCEPTED THE COUNTY ASSESSOR'S STIPULATION, AS FILED WITH THE CLERK, TO CHANGE THE FULL CASH VALUE FROM \$196,620.00 TO \$180,000.00 SETTING THE ASSESSED VALUE AT \$45,000.00 WITH A CHANGE IN THE LAND VALUE FROM \$76,800.00 TO \$19,200.00, A CHANGE IN THE IMPROVEMENTS FROM \$118,000.00 TO \$25,395.00 AND A CHANGE IN PERSONAL PROPERTY FROM \$1,620.00 TO \$405.00. THE BOARD OF EQUALIZATION FURTHER WAIVED THE APPEARANCE OF THE APPLICANT AT THIS DECEMBER 18, 1972, PUBLIC HEARING IN ACCORDANCE WITH THE REQUEST FILED WITH THE CLERK. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 18, 1972, AT 2:00 P.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

WITHDRAWN AND
RESCINDED BY ENTRY NO. 5
FOLLOWING

File:

BOARD OF EQUALIZATION-
Hearings- 1972

- 2 APPLICATION NO. 36, FOR A REDUCTION IN ASSESSMENT FILED BY SOMERSET GOLDEN STATE CONVALESCENT HOSPITAL AND GOLDEN STATE EQUIPMENT COMPANY, WAS CONSIDERED AND IN VIEW OF THE FACT THAT THE APPLICANT WAS NOTIFIED AND WAS NOT PRESENT THE BOARD OF EQUALIZATION CONTINUED THE PUBLIC HEARING TO JANUARY 29, 1973, AT 2:00 P.M. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 18, 1972, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Espigares, seconded by Supervisor Edmonds, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

File:

BOARD OF EQUALIZATION
Hearings - 1972

- 3 BOARD OF EQUALIZATION MINUTES FOR DECEMBER 11, 1972, WAS APPROVED AS PREPARED BY THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Bell, and duly carried, the above Motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

WITHDRAWN AND
RESCINDED BY ENTRY NO. 5
FOLLOWING

File:

BOARD OF EQUALIZATION-
Hearings- 1972

- 4 BOARD OF EQUALIZATION MEETING WAS ADJOURNED AT 2:05 P.M. ON DECEMBER 18, 1972, UNTIL DECEMBER 18, 1972, AT 2:00 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1972

5

BOARD OF EQUALIZATION WITHDREW AND RESCINDED ACTION TAKEN IN ENTRY NO. 2 AND NO. 4, ABOVE TO CONTINUE PUBLIC HEARING ON APPLICATION NO. 36 AND ADJOURNMENT, AS APPLICANT FOR SOMERSET GOLDEN STATE CONVALESCENT HOSPITAL WALKED IN THE DOOR AS THE BOARD OF EQUALIZATION WAS ADJOURNING.

Upon motion of Supervisor Duncan, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1972

6

APPLICATION NO. 36, FOR A REDUCTION IN ASSESSMENT FILED BY SOMERSET GOLDEN STATE CONVALESCENT HOSPITAL AND GOLDEN STATE EQUIPMENT COMPANY WAS CONSIDERED AND DENIED AS THE BOARD COULD NOT FIND SUFFICIENT EVIDENCE THAT THE SOMERSET GOLDEN STATE CONVALESCENT HOSPITAL WAS TREATED ANY DIFFERENTLY THAN THE OTHER REST HOMES IN THE COUNTY. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 18, 1972, SHORTLY AFTER 2:00 P.M. IN THE PRESENCE OF OLIVER Q. FOUST, AGENT FOR APPLICANT.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1972

7

BOARD OF EQUALIZATION ADJOURNED THE DECEMBER 18, 1972, MEETING AT 2:55 P.M. UNTIL DECEMBER 26, 1972, AT 2:00 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

X *Charles R. Mack*
Chairman, Board of Supervisors and
Board of Equalization.

ATTEST:

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *Laurence P. Henigan*
Deputy

TYPED BY pcc
PROOF READ BY pcc

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DECEMBER 26, 1972

The Yolo County Board of Supervisors sitting as a Board of Equalization met on December 26, 1972, at 9:41 A.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, as required by law and motion of adjournment of December 18, 1972, and advise from the County Counsel, Charles R. Mack. All members of the Board were present on roll call. Chairman Stephens presided at the meeting. County Counsel Charles R. Mack was present.

File:
BOARD OF EQUALIZATION-
Hearings-1972.

1

BOARD OF EQUALIZATION ACCEPTED A LETTER FROM OLIVER NORTHUP, ATTORNEY, REPRESENTING ROBERT AND JEANETTE POWELL, WITHDRAWING APPLICATIONS NOS. 55 AND 58, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, IN ACCORDANCE WITH THE LETTER FILED WITH THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Minutes-Approved.

2

MOTION TO APPROVE BOARD OF EQUALIZATION MINUTES FOR DECEMBER 18, 1972, AS PREPARED BY THE CLERK, WAS WITHDRAWN.

The motion made by Supervisor Bell was withdrawn.

The Board of Equalization recessed at 9:43 A.M. and reconvened at 10:29 A.M. All members of the Board were present. Chairman Stephens presided at the meeting.

File:
BOARD OF EQUALIZATION-
Minutes-Approved.
BOARD OF EQUALIZATION-
Hearings-1972.

3 THE BOARD OF EQUALIZATION APPROVED THE MINUTES FOR DECEMBER 18, 1972, AS PREPARED BY THE CLERK, WITH A CORRECTION IN ENTRY NO. 1 TO READ: "APPLICATION NO. 16, FOR A REDUCTION IN ASSESSMENT AS FILED BY COLLIN FONG, WAS CONSIDERED AND THE BOARD OF EQUALIZATION ACCEPTED THE COUNTY ASSESSOR'S STIPULATION, AS FILED WITH THE CLERK, TO CHANGE THE FULL CASH VALUE FROM \$196,620.00 TO \$180,000.00 AND TO CHANGE THE ASSESSED VALUE FROM \$49,155.00 TO \$45,000.00. THE ASSESSED VALUE AS SO CHANGED CONSISTS OF A LAND VALUE OF \$19,200.00 AND IMPROVEMENT VALUE OF \$25,395.00 AND A PERSONAL PROPERTY VALUE OF \$405.00. THE BOARD OF EQUALIZATION FURTHER WAIVED THE APPEARANCE OF THE APPLICANT AT THIS DECEMBER 18, 1972, PUBLIC HEARING IN ACCORDANCE WITH THE REQUEST FILED WITH THE CLERK. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 18, 1972, AT 2:00 P.M."

Upon motion of Supervisor Duncan, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Adjournment.

4 BOARD OF EQUALIZATION MEETING WAS ADJOURNED AT 10:30 A.M. ON DECEMBER 26, 1972, UNTIL JANUARY 8, 1973, AT 2:00 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Bell, and duly carried, the above motion was so ordered by the following vote:

Ayes: Edmonds, Bell, Duncan, Espigares, Stephens. Noes: None. Absent: None.

Arthur H. Edmonds
CHAIRMAN, BOARD OF EQUALIZATION
AND BOARD OF SUPERVISORS

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *Gale E. Lucas*
Deputy

TYPED BY bar
PROOF READ BY bar

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JANUARY 8, 1973

The Yolo County Board of Supervisors sitting as a Board of Equalization met on January 8, 1973, in the Board of Supervisors Chambers, Room 207, Yolo County Courthouse, Woodland, California, as required by law and motion of adjournment of December 26, 1972. All members of the Board of Equalization were present. Chairman Edmonds presided at the meeting. County Counsel Charles R. Mack was present.

File:
BOARD OF EQUALIZATION-
Hearings- 1972

1 APPLICATION NO. 18, FOR A REDUCTION IN ASSESSMENT AS FILED BY UNITED CAN COMPANY, WAS CONTINUED TO FEBRUARY 20, 1973, AT 2:00 P.M. AS REQUESTED BY V. JUDSON KLEIN, ATTORNEY FOR UNITED CAN COMPANY, IN HIS LETTER FILED WITH THE CLERK. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON JANUARY 8, 1973, AT 2:00 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1972

2 APPLICATION NO. 49, FILED BY HUNT-WESSON FOODS, INC.; APPLICATION NO. 50, FILED BY HUNTLEASE INC. AND HUNT-WESSON FOODS, INC.; APPLICATION NO. 51, FILED BY PROFOD TWO CORP. AND HUNT-WESSON FOODS, INC.; AND APPLICATION NO. 52, FILED BY PROFOD TWO CORP. AND HUNT-WESSON FOODS, INC., WERE DROPPED FROM THE BOARD OF EQUALIZATION AGENDA AS REQUESTED BY V. JUDSON KLEIN, ATTORNEY FOR SAID APPLICANTS, IN HIS LETTER FILED WITH THE CLERK. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON JANUARY 8, 1973, AT 2:00 P.M.

Upon motion of Supervisor Espigares, seconded by Supervisor Marchand, and duly carried, the above motion was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
HEARINGS- 1972

3 APPROVED BOARD OF EQUALIZATION MINUTES FOR DECEMBER 26, 1972, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearing- 1972

4 APPROVED ADJOURNMENT OF BOARD OF EQUALIZATION MEETING OF JANUARY 8, 1973, at 2:10 P.M. UNTIL JANUARY 15, 1973, AT 2:00 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

William Edmonds
Chairman, Board of Supervisor
and Board of Equalization.

ATTEST:

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *John E. Lucas*
Deputy

TYPED BY *Edna*
PROOF READ BY *Edna*

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JANUARY 15, 1973

The Yolo County Board of Supervisors sitting as a Board of Equalization met January 15, 1973, at 2:00 P.M. in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, as required by law and adjournment of January 8, 1973. All members of the Board were present. Chairman Edmonds presided at the meeting. County Counsel Samuel Berbina were present. County Assessor Marion Baker and Deputy County Assessor Robert Rundstrom, Deputy County Counsel was present to advise the County Assessor. The meeting was recorded by Ken Moore, Certified Hearing Reporter, from Western Reporters, Sacramento, California. The Meeting was also recorded on the County Tape Recording Machine.

File:
BOARD OF EQUALIZATION-
Hearings- 1973

1 APPLICATION NO. 17, FOR A REDUCTION IN ASSESSMENT AS FILED BY RICE GROWERS ASSOCIATION, WAS CONSIDERED AND THE BOARD DENIED THE APPLICATION AND UPHELD THE COUNTY ASSESSOR'S FIGURES. THE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING ON JANUARY 15, 1973, AT 2:00 P.M. IN THE PRESENCE OF THE APPLICANT AND HIS ATTORNEY STEPHEN J. SCHWARTZ.

Upon motion of Supervisor Stephens, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1973

2 APPLICATION NO. 31, FOR A REDUCTION IN ASSESSMENT AS FILED BY TRAVELODGE INTERNATIONAL, INC., WAS CONSIDERED AND THE BOARD OF EQUALIZATION ACCEPTED THE LETTER DATED JANUARY 10, 1973, FROM TRAVELODGE INTERNATIONAL, INC., WITHDRAWING APPLICATION NO. 31. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON JANUARY 15, 1973, AT 2:00 P.M.

Upon motion of Supervisor Espigares, seconded by Supervisor Duncan and duly carried, the above motion was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearing- 1973

3 APPLICATION NO. 33, FOR A REDUCTION IN ASSESSMENT AS FILED BY FARMERS RICE COOPERATIVE, WAS CONSIDERED AND THE BOARD OF EQUALIZATION DENIED THE APPLICATION AND UPHELD THE COUNTY ASSESSOR'S FIGURES. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON JANUARY 15, 1973, A SHORT TIME AFTER 2:00 P.M. IN THE PRESENCE OF JOHN F. O'DEA, ATTORNEY FOR SAID APPLICANT.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Stephens. Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1973

- 4 APPROVED BOARD OF EQUALIZATION MINUTES FOR JANUARY 8, 1973, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Espigares, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent:

File:
BOARD OF EQUALIZATION-
Hearings- 1973

- 5 APPROVED ADJOURNMENT OF BOARD OF EQUALIZATION MEETING AT 3:50 P.M. UNTIL JANUARY 22, 1973, AT 2:00 P.M.

Upon motion of Supervisor Espigares, seconded by Supervisor Duncan and duly carried, the above motion was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

Arthur K. Edmonds
Chairman, Board of Supervisors and
Board of Equalization.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

By *John E. Lucas*
DEPUTY

TYPED BY pcc
PROOF READ BY *JAR*

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JANUARY 22, 1973

The Yolo County Board of Supervisors sitting as a Board of Equalization met January 22, 1973, at 2:00 P.M. in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, as required by law and adjournment of January 15, 1973. All members of the Board of Equalization were present except Chairman Edmonds. Vice-Chairman Duncan presided at the meeting. County Assessor Marion Baker was present. Robert Rundstrom, Deputy County Counsel, was present to represent the County Assessor. Charles R. Mack, County Counsel, was present to advise the Board of Equalization. Public Hearing was recorded on the County Tape Recording Machine.

File:
BOARD OF EQUALIZATION-
Hearings-1973.

- 1 BOARD OF EQUALIZATION MINUTES FOR JANUARY 15, 1973, WERE APPROVED, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Espigares, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Stephens, Marchand, Espigares, Duncan. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-
Hearings-1973.

- 2 APPLICATION NOS. 22, 23, 24 AND 29, FOR A REDUCTION IN ASSESSMENT, AS FILED BY ROBERT AND KENNETH HAUSSLER; AND APPLICATION NOS. 25 AND 28, FOR A REDUCTION IN ASSESSMENT, AS FILED BY ROBERT HAUSSLER, ET AL; AND APPLICATION NO. 26, FOR A REDUCTION IN ASSESSMENT, AS FILED BY KENNETH HAUSSLER; AND APPLICATION NO. 27, FOR A REDUCTION IN ASSESSMENT, AS FILED BY L. G. ZIPPERIAN; AND APPLICATION NO. 30, FOR A REDUCTION IN ASSESSMENT, AS FILED BY STEPHEN K. HAUSSLER, ET AL; WERE ALL CONTINUED TO FEBRUARY 26, 1973, AT 2:00 P.M. IN ACCORDANCE WITH THE LETTER FILED WITH THE CLERK. SAID MATTERS WERE CONSIDERED AT A PUBLIC HEARING SCHEDULED ON JANUARY 22, 1973, AT 2:00 P.M.

Upon motion of Supervisor Espigares, seconded by Supervisor Marchand, and duly carried, the above motion was so ordered by the following vote:

Ayes: Stephens, Marchand, Espigares, Duncan. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-
Hearings-1973.

- 3 APPLICATION NO. 62, FOR A REDUCTION IN ASSESSMENT, AS FILED BY CANTEEN CORP., WAS CONSIDERED AND CONTINUED TO FEBRUARY 26, 1973, AT 2:00 P.M. AS THE APPLICANT DIDNOT APPEAR AND THAT THE APPLICANT REQUESTED AN EXTENSION OF TIME THROUGH THE COUNTY ASSESSOR'S OFFICE. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON JANUARY 22, 1973, AT 2:00 P.M.

Upon motion of Supervisor Espigares, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Stephens, Marchand, Espigares, Duncan. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-Hearings-
1973.

- 4 APPROVED AGREEMENT NO. 73-21 WITH HUNT-WESSON FOODS, INC., HUNTLEASE, INC., PROFOOD CORPORATION AND PROFOOD TWO CORPORATION, PERTAINING TO APPLICATION NOS. 49, 50, 51 AND 52, FOR A REDUCTION IN ASSESSMENT AND AUTHORIZED THE VICE-CHAIRMAN OF THE BOARD OF SUPERVISORS AND BOARD OF EQUALIZATION TO SIGN SAID AGREEMENT.

Upon motion of Supervisor Marchand, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Stephens, Marchand, Espigares, Duncan. Noes: None. Absent: Edmonds.

AGREEMENT NO. 73-21

THIS AGREEMENT made this 22nd day of January, 1973, by and between the COUNTY OF YOLO, hereinafter referred to as COUNTY, and HUNT-WESSON FOODS, INC., a corporation, HUNTLEASE, INC., a corporation, PROFOOD CORPORATION, a corporation, and PROFOOD TWO CORPORATION, a corporation, hereinafter referred to as TAXPAYERS,

W I T N E S S E T H :

RECITALS:

1. The Assessor of COUNTY has found the full cash value of TAXPAYERS' machinery and equipment as of lien date 1972 and has made 1972 assessments thereon based upon the cost factors and percent good factors published by the State Board of Equalization employing a twenty-year useful life and without recognizing any effect on value of the cost of restoring the equipment to operating condition.

2. TAXPAYERS assert that these assessments are based on values in excess of full cash value in that the useful life of the equipment is only fifteen years and that a further allowance should be made for the cost of restoring the equipment to operating condition, and for 1972 have filed Applications Nos. 49, 50, 51 and 52 before the Yolo County Board of Equalization raising these two issues.

3. The two issues of "useful life" and "cost of restoring to operating condition" for similar machinery and equipment were raised by some of TAXPAYERS as to 1968 assessments by COUNTY, were heard by the Yolo County Board of Supervisors sitting as a County Board of Equalization, and were decided against those TAXPAYERS. Those TAXPAYERS thereupon commenced Action No. 24600 in the Yolo County Superior Court, an action for a tax refund raising the issues of "useful life" and "cost of restoring to operating condition" as the eighth and tenth causes of action, respectively. The Superior Court's Judgment in Action No. 24600 was entered on May 24, 1972, and is now on appeal to the Third Appellate District of the Court of Appeal as No. 3/Civil 13759.

4. TAXPAYERS and COUNTY desire to resolve the "useful life" and "cost of restoring to operating condition" issues presented by the 1972 Applications Nos. 49, 50, 51 and 52 in accordance with the determination made in No. 3/Civil 13759.

5. In addition to the issues of "useful life" and "cost of restoring to operating condition" raised by all four applications, Application No. 49 raises an issue regarding the valuation of inventory and supplies. The Assessor of COUNTY and TAXPAYERS are currently discussing the proper method of valuing TAXPAYERS' inventory and supplies for 1972 and future years, and said Assessor and TAXPAYERS hope by these discussions to resolve the issue regarding inventory and supplies for 1972 without a contested hearing.

AGREEMENTS:

1. No equalization hearing will be held on the "useful life" or "cost of restoring to operating condition" issues raised in the 1972 applications for reduction in assessment filed by Hunt-Wesson Foods, Inc., Huntlease, Inc., Profood Corporation, and Profood Two Corporation, until after judgment is final on the eighth and tenth causes of action raised by TAXPAYERS' complaint in Superior Court No. 24600.

2. If such a judgment provides for a refund of 1968-69 taxes to plaintiff Hunt-Wesson Foods, Inc., pursuant to the eighth cause of action, then, within thirty days of making said refund, the COUNTY will make a further refund of TAXPAYERS' 1972-73 taxes in the amount of \$12,115.82, together with interest thereon at the rate provided by law from August 31, 1972, plus \$22,638.21, together with interest thereon at the rate provided by law from December 10, 1972.

3. If such a judgment provides for a refund of 1968-69 taxes to plaintiff Hunt-Wesson Foods, Inc., pursuant to the tenth cause of action, then, within thirty days of making said refund, the COUNTY will make a further refund of TAXPAYERS' 1972-73 taxes in the amount of \$929.96, together with interest thereon at the rate provided by law from August 31, 1972, plus \$1,789.75, together with interest thereon at the rate provided by law from December 10, 1972.

4. If such a judgment provides for a remand to the County Board of Equalization on the 1968 assessments involved in the eighth cause of action, then the issue of "useful life" in the 1972 applications will also be presented to the Board at the hearing on remand.

5. If such a judgment provides for a remand to the County Board of Equalization on the 1968 assessments involved in the tenth cause of action, then the issue of "cost of restoring to operating condition" in the 1972 applications will also be presented to the Board at the hearing on remand.

6. If the judgment that becomes final in No. 24600 is for defendants on both the eighth and tenth causes of action, then the 1972 applications, as they relate to the issues of "useful life" and "cost of restoring to operating condition" regarding machinery and equipment, will be dismissed with prejudice, and applicants will have no further claim with respect to the 1972 assessments of their machinery and equipment.

7. No equalization hearing will be held on the issue regarding the 1972 valuation of inventory and supplies raised by Application No. 49 of Hunt-Wesson Foods, Inc., until after July 1, 1973. If said issue does not become moot as a result of the discussions now in progress between the Assessor of COUNTY and TAXPAYERS, an equalization hearing on the issue regarding the 1972 valuation of inventory and supplies raised by Application No. 49 will be scheduled to be held during the latter half of 1973.

IT WITNESS WHEREOF, the parties have executed this agreement the day and year first above written.

COUNTY OF YOLO, a political
subdivision of the State of
California

BY s/s Wm. E. Duncan
Vice-Chairman of the Board of
Supervisors

ATTEST:

LAURENCE P. HENIGAN, CLERK

BY Pete E. Lucas
Deputy
(SEAL)

TAXPAYERS

BY s/s V. Judson Klein
Attorney and Agent Before the
County Board of Equalization
of TAXPAYERS Hunt-Wesson Foods,
Inc., Huntlease, Inc., Profood
Corporation and Profood Two
Corporation

Approved:

s/s Marion F. Baker
Marion F. Baker, Assessor
County of Yolo

s/s CHARLES R. MACK
Charles R. Mack, County Counsel
County of Yolo

File:
BOARD OF EQUALIZATION-
Hearings-1973.

5 APPROVED ADJOURNMENT OF BOARD OF EQUALIZATION MEETING AT 2:10 P.M.
ON JANUARY 22, 1973, UNTIL FEBRUARY 20, 1973, AT 2:00 P.M.

Upon motion of Supervisor Espigares, seconded by Supervisor Marchand, and duly carried, the above motion was so ordered by the following vote:

Ayes: Stephens, Marchand, Espigares, Duncan. Noes: None. Absent: Edmonds.

X Wm E Duncan
Vice-CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY Pete E. Lucas
Deputy

TYPED BY bar
PROOF READ BY bar

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FEBRUARY 20, 1973

The Yolo County Board of Supervisors sitting as a Board of Equalization met February 20, 1973, at 2:00 P.M. in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, as required by law and adjournment of January 22, 1973. All members of the Board were present. Chairman Edmonds presided at the meeting. Assistant Assessor Richard Blickle and Deputy Assessor Samuel Berbina were present. Walter Colby, Deputy County Counsel, represented the County Assessor's Office. Charles Mack, County Counsel, advised the Board of Equalization. The meeting was reported by Ken Moore, Certified Hearing Reporter, from Western Reporters, Sacramento, California. The meeting was recorded on the County Tape Recorder as time would allow the Clerk to turn on the Recorder after recesses.

File:
BOARD OF EQUALIZATION-Hearings-
1973.

- 1 APPLICATION NO. 18, FOR A REDUCTION IN ASSESSMENT, AS FILED BY UNITED CAN COMPANY, WAS CONSIDERED AT A CONTINUED PUBLIC HEARING. THE BOARD ACCEPTED A CORRECTION ON APPLICATION NO. 18, ITEM 5 TO READ PERSONAL PROPERTY TO BE \$1,369,360.00 INSTEAD OF \$342,340.00 AND INSTRUCTED THE CLERK TO MAKE SAID CORRECTION ON THE ORIGINAL APPLICATION.

Upon motion of Supervisor Duncan, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1973.

- 2 BOARD OF EQUALIZATION ACCEPTED INTO EVIDENCE APPLICANT'S EXHIBITS NO. 2 AND NO. 3, IN REGARDS TO APPLICATION NO. 18, FOR A REDUCTION IN ASSESSMENT, AS FILED BY UNITED CAN COMPANY.

Upon motion of Supervisor Duncan, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

The Board of Equalization recessed at 3:00 P.M. and reconvened at 3:10 P.M. All members of the Board were present. Chairman Edmonds presided at the meeting.

The Board of Equalization recessed at 4:20 P.M. and reconvened at 4:35 P.M. All members of the Board were present. Chairman Edmonds presided at the meeting.

The Board of Equalization recessed at 4:38 P.M. and reconvened at 4:50 P.M. All members of the Board were present. Chairman Edmonds presided at the meeting.

File:
BOARD OF EQUALIZATION-Hearings-
1973.

- 3 ACCEPTED THE "ASSESSOR'S EXHIBIT A" INTO EVIDENCE, IN REGARDS TO APPLICATION NO. 18, FOR A REDUCTION IN ASSESSMENT, AS FILED BY UNITED CAN COMPANY.

Upon motion of Supervisor Stephens, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1973.

- 4 ACCEPTED THE "ASSESSOR'S EXHIBIT B" INTO EVIDENCE, IN REGARDS TO APPLICATION NO. 18, FOR A REDUCTION IN ASSESSMENT, AS FILED BY UNITED CAN COMPANY.

Upon motion of Supervisor Stephens, seconded by Supervisor Marchand, and duly carried, the above motion was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1973.

- 5 APPLICATION NO. 18, FOR A REDUCTION IN ASSESSMENT, AS FILED BY UNITED CAN COMPANY, WAS CONSIDERED AND DENIED. SAID MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON FEBRUARY 20, 1973, AT 2:00 P.M. IN THE PRESENCE OF V. JUDSON KLEIN, ATTORNEY FOR APPLICANT.

Upon motion of Supervisor Stephens, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1973.

- 6 BOARD OF EQUALIZATION REQUESTED THE COUNTY ASSESSOR'S OFFICE TO PREPARE THE WRITTEN FINDINGS OF FACT ON APPLICATION NO. 18, FOR A REDUCTION IN ASSESSMENT, AS FILED BY UNITED CAN COMPANY, DENIED BY THE BOARD ON FEBRUARY 20, 1973, AND THAT THE WRITTEN FINDINGS OF FACT BE PRESENTED TO THE BOARD FOR APPROVAL.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

FEBRUARY 20, 1973
FEBRUARY 26, 1973

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FILE:
BOARD OF EQUALIZATION-Hearings-
1973.

- 7 APPROVED BOARD OF EQUALIZATION MINUTES FOR JANUARY 22, 1973, AS
PREPARED BY THE CLERK.

Upon motion of Supervisor Stephens, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1973.

- 8 APPROVED ADJOURNMENT OF BOARD OF EQUALIZATION MEETING ON FEBRUARY
20, 1973, AT 4:58 P.M. UNTIL FEBRUARY 26, 1973, AT 2:00 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

X. *William Edmonds*
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *Barbara A. Rodgers*
Deputy

TYPED BY bar
PROOF READ BY bar

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FEBRUARY 26, 1973

The Yolo County Board of Supervisors sitting as a Board of Equalization met on February 26, 1973, at 2:00 P.M. in the Board of Supervisors Chambers, Room 207, Yolo County Courthouse, Woodland, California, as required by law and adjournment of February 20, 1973. All members of the Board were present. Chairman Edmonds presided at the meeting. County Assessor Marion Baker and Deputies Malcolm Nicolson and Samuel Berbina were present. Deputy County Counsel Walter Colby represented the County Assessor. County Counsel Charles R. Mack was present to advise the Board of Equalization. The hearing was recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-
Hearing- 1973

- 1 APPLICATIONS NO. 22 THROUGH APPLICATION NO. 26 AND APPLICATIONS NO. 28
THROUGH APPLICATION NO. 30 FOR A REDUCTION IN ASSESSMENT AS FILED BY
THE HAUSSLER FAMILY; AND APPLICATION NO. 27 FOR A REDUCTION IN ASSESSMENT
AS FILED BY L.G. ZIPPERIAN WERE CONTINUED TO MARCH 26, 1973 AT 2:00 P.M.
AS REQUESTED BY THE APPLICANTS AND THE BOARD GIVES NOTICE THAT THIS IS
THE LAST TIME THE MATTER WILL BE CONTINUED.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION- Hearing-
1973

- 2 APPLICATION NO. 62, FOR A REDUCTION IN ASSESSMENT, AS FILED BY CANTEEN
CORP. WAS CONSIDERED AND THE BOARD OF EQUALIZATION UPHELD THE COUNTY
ASSESSOR'S FIGURES AND DENIED THE ABOVE APPLICATION FOR NON APPEARANCE
AND NO COMMUNICATIONS NEITHER TO THE BOARD OF EQUALIZATION NOR TO THE
COUNTY ASSESSOR ON SAID MATTER. SAID MATTER WAS CONSIDERED AT A PUBLIC
HEARING HELD ON FEBRUARY 26, 1973, AT 2:00 P.M. CLERK VERIFIED THAT A
NOTICE HAD BEEN MAILED TO APPLICANT ON JANUARY 30, 1973.

Upon motion of Supervisor Duncan, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION- Hearings-
1973

- 3 BOARD OF EQUALIZATION MINUTES FOR FEBRUARY 20, 1973, WERE APPROVED
AS PREPARED BY THE CLERK.

Upon motion of Supervisor Espigares, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

February 26, 1973
March 26, 1973.

File:
BOARD OF EQUALIZATION-
Hearings- 1973

- 4 APPROVED ADJOURNMENT OF BOARD OF EQUALIZATION MEETING ON FEBRUARY 26, 1973,
AT 2:05 P.M. UNTIL MARCH 26, 1973, AT 2:00 P.M.

Upon motion of Supervisor Marchand, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

Arthur H. Edmonds
Chairman, Board of Supervisors and
Board of Equalization.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *Barbara S. Rodgers*
Deputy

TYPED BY *P.C.C.*
PROOF READ BY *K.M.*

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MARCH 26, 1973

The Yolo County Board of Supervisors sitting as a Board of Equalization met on March 26, 1973, at 2:00 P.M. in the Board of Supervisors Chambers, Room 207, Yolo County Courthouse, Woodland, California, as required by law and adjournment of February 26, 1973. All members of the Board were present. Chairman Edmonds presided at the meeting. County Assessor Marion Baker and Deputies Samuel Berbina and Malcolm Nicolson were present. Walter Colby, Deputy County Counsel, was present to represent the County Assessor. Charles R. Mack, County Counsel, was present to advise the Board of Equalization. The Hearing was recorded on the County Tape Recorder.

(The Board of Equalization recessed at 2:05 P.M. and reconvened at 2:20 P.M. All members of the Board were present. Chairman Edmonds presided at the meeting.)

File:
BOARD OF EQUALIZATION-
Hearings- 1973

- 1 APPLICATIONS NO. 22, 25, 28 AND 29 FOR A REDUCTION IN ASSESSMENT AS FILED BY KENNETH HAUSSLER; AND APPLICATION NO. 27 FOR A REDUCTION IN ASSESSMENT AS FILED BY L.G. ZIPPERIAN, WERE ALL CONSIDERED, DENIED AND THE FINDINGS OF THE COUNTY ASSESSOR WERE UPHELD. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON MARCH 26, 1973, SHORTLY AFTER 2:00 P.M. IN THE PRESENCE OF ATTORNEY WILLIAM ROCO, REPRESENTING KENNETH HAUSSLER AND L.G. ZIPPERIAN.

Upon motion of Supervisor Marchand, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1973

- 2 APPLICATION NO. 24 FOR A REDUCTION IN ASSESSMENT AS FILED BY ROBERT AND KENNETH HAUSSLER, WAS CONSIDERED AND THE BOARD AUTHORIZED A REDUCTION FROM \$3,600.00 TO \$3,000.00 PER ACRE ON PARCEL NO. 32-230-44 WHICH IN EFFECT REDUCES THE ASSESSED VALUE FROM \$20,400.00 TO \$17,000.00 SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON MARCH 26, 1973, SHORTLY AFTER 2:00 P.M. IN THE PRESENCE OF ATTORNEY WILLIAM ROCO, REPRESENTING THE HAUSSLERS.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan, and duly carried, the above motion was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1973

- 3 APPLICATION NO. 23 FOR A REDUCTION IN ASSESSMENT AS FILED BY ROBERT AND KENNETH HAUSSLER; AND APPLICATION NO. 26 FOR A REDUCTION IN ASSESSMENT AS FILED BY KENNETH HAUSSLER, WERE CONSIDERED, DENIED AND THE FINDINGS OF THE COUNTY ASSESSOR WERE UPHELD. SAID MATTERS WERE CONSIDERED AT A PUBLIC HEARING HELD ON MARCH 26, 1973, SHORTLY AFTER 2:00 P.M. IN THE PRESENCE OF ATTORNEY WILLIAM ROCO, REPRESENTING KENNETH HAUSSLER.

Upon motion of Supervisor Marchand, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1973

- 4 APPLICATION NO. 30 FOR A REDUCTION IN ASSESSMENT AS FILED BY STEPHEN K. HAUSLER, ET AL, WAS CONSIDERED, DENIED AND THE FINDINGS OF THE COUNTY ASSESSOR WERE UPHELD. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON MARCH 26, 1973, SHORTLY AFTER 2:00 P.M. IN THE PRESENCE OF ATTORNEY WILLIAM ROCO, REPRESENTING THE HAUSSLERS!.

Upon motion of Supervisor Duncan, seconded by Supervisor Marchand, and duly carried, the above motion was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1973

- 5 THREE APPLICATIONS FOR REDUCTION IN ASSESSMENT AS FILED BY EDWARD R. BACON COMPANY ON FEBRUARY 21, 1973, WERE CONSIDERED AND THE HEARING ON SAID APPLICATIONS WERE CONTINUED TO APRIL 23, 1973, AT 2:00 P.M. AS REQUESTED BY THE APPLICANT.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1973

- 6 APPLICATION FOR REDUCTION IN ASSESSMENT AS FILED BY C. H. BUCKLEY ON FEBRUARY 15, 1973, WAS CONSIDERED AND UPON RECOMMENDATION OF THE COUNTY ASSESSOR THE BOARD APPROVED A STIPULATION TO CHANGE THE FULL CASH VALUE FROM \$123,000.00 TO \$69,000.00 AND THE ASSESSED VALUE FROM \$30,750.00 TO \$17,250.00 ON PARCEL NO. 32-090-22. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON MARCH 26, 1973, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1973

- 7 APPROVED BOARD OF EQUALIZATION MINUTES FOR FEBRUARY 26, 1973, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

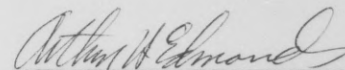
Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1973

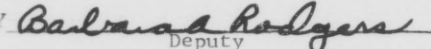
- 8 APPROVED ADJOURNMENT OF BOARD OF EQUALIZATION MEETING AT 3:55 P.M. ON MARCH 26, 1973, UNTIL APRIL 23, 1973, AT 2:00 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.


CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY 
Deputy

TYPED BY pcc
PROOF READ BY

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The Yolo County Board of Supervisors sitting as a Board of Equalization met on April 23, 1973, at 2:00 P.M. in the Board of Supervisors Chambers, Room 207, Yolo County Courthouse, Woodland, California, as required by law and adjournment of March 26, 1973. All members of the Board of Equalization were present. Chairman Edmonds presided at the meeting. County Assessor and his deputies were present in the Board Room. The meeting was recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-
Hearings- 1973

- 1 THREE APPLICATIONS FOR REDUCTION IN ASSESSMENT AS FILED BY EDWARD R. BACON COMPANY, REGARDING YOLO COUNTY TAX BILL NOS. 4796 AND 4797 FOR THE 1970-71 ESCAPE YEAR AND NO. 4800 FOR THE 1971-72 ESCAPE YEAR, WERE CONSIDERED. THE BOARD OF EQUALIZATION ACCEPTED THE STIPULATION PRESENTED BY THE ASSESSOR, AS FILED WITH THE CLERK; AUTHORIZED A CORRECTION TO REFLECT A REDUCTION FOR THE FULL CASH VALUE TO BE REDUCED FROM \$342,812.00 TO \$325,414.00 AND THE ASSESSED VALUE BE REDUCED FROM \$85,703.00 TO \$81,353.00: ACCEPTED THE RECOMMENDATION THAT THE INTEREST APPLIED, PURSUANT TO SECTION 506 OF THE REVENUE AND TAXATION CODE, BE WAIVED; AND WAIVED THE APPEARANCE OF THE TAXPAYER AT THE PUBLIC HEARING SCHEDULED FOR APRIL 23, 1973, AT 2:00 P.M. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON APRIL 23, 1973, AT 2:00 P.M.

Upon motion of Supervisor Espigares, seconded by Supervisor Stephens, and duly carried, the above motion was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1973

- 2 FINDINGS OF FACT AND ORDER IN THE MATTER OF THE APPLICATION OF ROBERT C. POWELL AND JEANNETTE POWELL, APPLICATION NOS. 53, 54, 56, 57, FOR 1972, WAS APPROVED; FINDINGS OF FACT AND ORDER IN THE MATTER OF APPLICATION OF ROBERT C. POWELL AND JEANNETTE POWELL, APPLICATION NOS. 59, 60, 61, FOR 1972, WAS APPROVED; AND THE CHAIRMAN OF THE BOARD OF EQUALIZATION WAS AUTHORIZED TO SIGN BOTH FINDINGS OF FACT AND ORDER.

Upon motion of Supervisor Stephens, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Stephens, Duncan, Espigares, Edmonds. Noes: None. Absent: None. Abstaining: Marchand-(was not a Supervisor at time matter was heard.)

File:
BOARD OF EQUALIZATION
Hearings- 1973

- 3 APPROVED BOARD OF EQUALIZATION MINUTES FOR MARCH 26, 1973, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION
Hearings - 1973.

- 4 APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING OF APRIL 23, 1973, at 2:10 P.M.

Upon motion of Supervisor Marchand, seconded by Supervisor Espigares, and duly carried, the above motion was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

William H. Edmonds
Chairman, Board of Supervisors and
Board of Equalization.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *Bailma A. Rodgers*
Deputy

TYPED BY *pcc*
PROOF READ BY *pcc*

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The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 30th day of April, 1973, at 2:55 P.M. in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present on roll call. Chairman Edmonds presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings- 1973

- 1 APPROVED BOARD OF EQUALIZATION MINUTES FOR APRIL 23, 1973, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Espigares, seconded by Supervisor Marchand, and duly carried, the above motion was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Nces: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1973.

- 2 THE CHAIRMAN OF THE BOARD OF EQUALIZATION ADJOURNED THE MEETING AT 3:00 P.M. ON THE 30TH DAY OF APRIL, 1973.

X *Arthur H. Edmonds*
CHAIRMAN, BOARD OF SUPERVISORS
AND BOARD OF EQUALIZATION

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-officio Clerk of the Board of
Supervisors and Board of Equalization

BY *Balma A. Rodgers*
Deputy

TYPED BY pcc
PROOF READ BY pcc

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JULY 16, 1973

The Board of Supervisor sitting as a Board of Equalization met on July 16, 1973, shortly after 4:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, as required by law. All members of the Board of Equalization were present on roll call. Chairman Edmonds presided at the meeting. County Counsel Charles Mack was present.

File:
BOARD OF EQUALIZATION-
Hearings- 1973.

- 1 MINUTE ORDER NO. 73-1: SETS SEPTEMBER 4, 1973, AT 2:00 P.M., AS THE DATE AND TIME TO COMMENCE BOARD OF EQUALIZATION HEARINGS ON APPLICATION FOR REDUCTION IN ASSESSMENTS; AND THAT SAID HEARINGS WILL CONTINUE FROM TIME TO TIME UNTIL THE MATTER OF EQUALIZATION HAS BEEN COMPLETED.

Upon motion of Supervisor Marchand, seconded by Supervisor Espigares, and duly carried the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Nces: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Adjournments.

- 2 THE CHAIRMAN OF THE BOARD OF EQUALIZATION VERBALLY ADJOURNED THE MEETING AT 4:30 P.M. ON JULY 16, 1973.

X *Arthur H. Edmonds*
CHAIRMAN, BOARD OF SUPERVISORS
AND BOARD OF EQUALIZATION

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
EX-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *Balma A. Rodgers*
Deputy

TYPED BY pcc
PROOF READ BY pcc

The Yolo County Board of Supervisors sitting as a Board of Equalization met on July 23, 1973, at 3:25 P.M. in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, as called for by the Chairman. All members of the Board were present except Supervisor Marchand. Chairman Edmonds presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings- 1973.

- 1 MINUTE ORDER NO. 73-2: DIRECTED THE CLERK TO ISSUE SUBPENAS TO FRANK LA BELLA AND LLOYD EHLERS COMMANDING THEIR APPEARANCE BEFORE THE BOARD OF EQUALIZATION ON APPLICATION NO. 1 TO TESTIFY ON BEHALF OF APPLICANT ANNA JANE BOURN, TO BE HEARD ON SEPTEMBER 4, 1973, AT 2:00 P.M. IN THE PLANNING COMMISSION MEETING ROOM, AT 292 WEST BEAMER STREET, WOODLAND, CALIFORNIA.

Upon motion of Supervisor Espigares, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Duncan, Espigares, Edmonds. Noes: None. Absent: Marchand.

File:
BOARD OF EQUALIZATION-
Hearings- 1973.

- 2 MINUTE ORDER NO. 73-3: APPROVED ADJOURNMENT OF BOARD OF EQUALIZATION MEETING AT 3:27 P.M. ON THE 23RD DAY OF JULY, 1973.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Duncan, Espigares, Edmonds. Noes: None. Absent: Marchand.

William H. Edmonds
CHAIRMAN, BOARD OF SUPERVISORS
AND BOARD OF EQUALIZATION.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-officio Clerk of the Board of
Supervisors and Board of Equalization

By *Burton Rodger*
Deputy

TYPED BY pcc
PROOF READ BY pcc

SEPTEMBER 4, 1973

The Board of Supervisors sitting as a Board of Equalization met on September 4, 1973, at 2:00 P.M., in the Planning Commission Meeting Room located at 292 West Beamer Street, Woodland, California, as required by law and Minute Order No. 73-1. All members of the Board of Equalization were present on roll call. Chairman Edmonds presided at the meeting. County Assessor and his Deputies were present. The County Counsel Charles Mack was present to advise the Board. The meeting was recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-
Hearings- 1973

- 1 MINUTE ORDER NO. 73-4: EXCUSED FRANK LA BELLA FROM SUBPOENA AFTER HE APPEARED BEFORE THE BOARD AND EXPLAINED TO THEM THAT HE COULD NOT TESTIFY FOR MRS. BOURN AS HE DID NOT ACTUALLY MAKE THE APPRAISAL ON THE PARCEL IN QUESTION, THAT MR. GARY SHAFFER DID. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON SEPTEMBER 4, 1973, SHORTLY AFTER 2:00 P.M., IN REGARDS TO APPLICATION NO. 1, FOR A REDUCTION IN ASSESSMENT, AS FILED BY ANNA JANE BOURN, ET AL.

Upon motion of Supervisor Espigares, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1973

- 2 MINUTE ORDER NO. 73-5: CONTINUED THE PUBLIC HEARING ON APPLICATION NO. 1 FOR A REDUCTION IN ASSESSMENT, AS FILED BY ANNA JANE BOURN, ET AL, TO OCTOBER 15, 1973, AT 2:00 P.M. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON SEPTEMBER 4, 1973, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Espigares, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1973

- 3 MINUTE ORDER NO. 73-6: ACCEPTED THE STIPULATION PERTAINING TO APPLICATION NO. 2, FOR A REDUCTION IN ASSESSMENT, AS FILED BY TIME OIL COMPANY, PRESENTED BY THE COUNTY ASSESSOR AND FILED WITH THE CLERK AND REDUCED THE FULL CASH VALUE OF THE IMPROVEMENTS TO \$10,800, MAKING THE TOTAL FULL CASH VALUE \$31,800 AND THE TOTAL ASSESSED VALUE \$7,950, AS REQUESTED IN THE APPLICATION. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON SEPTEMBER 4, 1973, SHORTLY AFTER 2:00 P.M. THE BOARD WAIVED THE APPEARANCE OF THE APPLICANT.

Upon motion of Supervisor Stephens, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1973.

- 4 MINUTE ORDER NO. 73-7: ACCEPTED THE STIPULATION TO APPLICATION NO. 5, FOR A REDUCTION IN ASSESSMENT, AS FILED BY UNITED CAN COMPANY, PRESENTED BY THE COUNTY ASSESSOR AND FILED WITH THE CLERK AND THAT THE FULL CASH VALUE OF THE 1973-74 INVENTORY SHOULD BE \$1,837,232 AND THE RESULTANT ASSESSED VALUE SHOULD BE \$252,632. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON SEPTEMBER 4, 1973, SHORTLY AFTER 2:00 P.M. THE BOARD WAIVED THE APPEARANCE OF THE APPLICANT.

Upon motion of Supervisor Duncan, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1973

- 5 MINUTE ORDER NO. 73-8: APPLICATION NO. 7, FOR A REDUCTION IN ASSESSMENT, AS FILED BY HERINGER PELLETING & DEHYDRATING CO., WAS CONSIDERED AND DENIED AS THE APPLICATION IS ON ITEMS IN EXPORT AND THE BOARD OF EQUALIZATION HAS NO JURISDICTION ON SAID ITEMS, ON ADVICE OF COUNTY COUNSEL. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON SEPTEMBER 4, 1973, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1973

- 6 MINUTE ORDER NO. 73-9: APPROVED BOARD OF EQUALIZATION MINUTES FOR JULY 16 AND 23, 1973, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1973

- 7 MINUTE ORDER NO. 73-10: BOARD OF EQUALIZATION MEETING OF SEPTEMBER 4, 1973, WAS ADJOURNED AT 2:30 P.M. UNTIL SEPTEMBER 11, 1973, AT 2:30 P.M.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Edmonds. Noes: None. Absent: None.

X *William H. Marchand*
Chairman, Board of Supervisors
and Board of Equalization.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization.

BY *Balmain Rodgers*
Deputy

TYPED BY *fcc*
PROOF READ BY *fcc*

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SEPTEMBER 11, 1973

SEPTEMBER 11, 1973

The Yolo County Board of Supervisors sitting as a Board of Equalization met on September 11, 1973, at 2:30 P.M., in the Planning Commission Meeting Room located at 292 West Beamer Street, Woodland, California, as required by Law and Minute Order No. 73-10. All members of the Board of Equalization were present on roll call, except Supervisor Stephens. Chairman Edmonds presided at the meeting. The County Assessor and his Deputies were present. County Counsel Charles Mack was present to advise the Board. The meeting was recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-Hearings-
1973.

- 1 MINUTE ORDER NO. 73-11: APPLICATION NO. 6, FOR A REDUCTION IN ASSESSMENT, AS FILED BY MARUBENI AMERICA CORPORATION, WAS CONSIDERED AND DENIED AS THE APPLICATION IS ON ITEMS IN EXPORT AND THE BOARD OF EQUALIZATION HAS NO JURISDICTION ON SAID ITEMS, ON ADVISE OF THE COUNTY COUNSEL. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON SEPTEMBER 11, 1973, SHORTLY AFTER 2:30 P.M.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-
HEARINGS-1973.

- 2 MINUTE ORDER NO. 73-12: ACCEPTED THE STIPULATION PERTAINING TO APPLICATION NO. 10, FOR A REDUCTION IN ASSESSMENT, AS FILED BY WILLIAM O. RUSSELL, PRESENTED BY THE COUNTY ASSESSOR AND FILED WITH THE CLERK, THAT RESTRICTED VALUE ON 37-100-01 SHOULD BE \$60,200 ON LAND AND \$4,600 ON IMPROVEMENTS FOR A TOTAL VALUE OF \$64,800. PARCEL 38-130-06 WOULD HAVE A RESTRICTED VALUE OF \$64,400 ON THE LAND ONLY. THE NET ASSESSED VALUE WOULD BE \$16,200 ON PARCEL 37-100-01 AND \$16,100 ON PARCEL 38-130-06. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON SEPTEMBER 11, 1973, SHORTLY AFTER 2:30 P.M. THE BOARD WAIVED THE APPEARANCE OF THE TAXPAYER AT THE PUBLIC HEARING.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-
Hearings-1973.

- 3 MINUTE ORDER NO. 73-13: CONTINUED THE PUBLIC HEARING ON APPLICATION NO. 8, FOR A REDUCTION IN ASSESSMENT, AS FILED BY NORMA SPEER, TO DECEMBER 3, 1973, SHORTLY AFTER 2:00 P.M. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON SEPTEMBER 11, 1973, SHORTLY AFTER 2:30 P.M.

Upon motion of Supervisor Espigares, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-
Hearings-1973.

- 4 MINUTE ORDER NO. 73-14: BOARD OF EQUALIZATION MEETING OF SEPTEMBER 11, 1973, WAS ADJOURNED AT 2:45 P.M. UNTIL OCTOBER 9, 1973, AT 2:00 P.M., IN THE BOARD OF SUPERVISORS' CHAMBERS, ROOM 207, YOLO COUNTY COURTHOUSE, WOODLAND, CALIFORNIA.

Upon motion of Supervisor Espigares, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: Stephens.

x Arthur H. Edmonds
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION

ATTEST:

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY Barbara A. Rodgers Deputy

TYPED BY bar
PROOF READ BY bar

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The Yolo County Board of Supervisors sitting as a Board of Equalization met on October 9, 1973, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, as required by law and Minute Order No. 73-14. All members of the Board of Equalization were present on roll call. Chairman Edmonds presided at the meeting. The County Assessor, Marion Baker, and his Deputies were present. County Counsel Charles Mack was present to advise the Board of Equalization. Walter Colby, Chief County Counsel, was present to advise the Assessor in certain matters. The meeting was recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-Hearings-
1973.

- 1 MINUTE ORDER NO. 73-15: ACCEPTED THE STIPULATION PERTAINING TO APPLICATION NO. 3, FOR A REDUCTION IN ASSESSMENT, AS FILED BY FORT SUTTER COMPANY, INC., PRESENTED BY THE COUNTY ASSESSOR AND FILED WITH THE CLERK, THAT THE FULL CASH VALUE OF THIS PARCEL ON THE 1973-74 ASSESSMENT ROLL SHOULD BE \$55,600, WITH \$41,200 ON LAND AND \$14,400 ON IMPROVEMENTS. THE RESULTANT ASSESSED VALUES WOULD BE \$10,300 ON LAND AND \$3,600 ON IMPROVEMENTS, FOR A TOTAL ASSESSMENT OF \$13,900. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 9, 1973, AT 2:00 P.M. THE BOARD WAIVED THE APPEARANCE OF THE APPLICANT.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1973.

- 2 MINUTE ORDER NO. 73-16: APPLICATION NO. 13, FOR A REDUCTION IN ASSESSMENT, AS FILED BY HARRY & ELIZABETH WILKERSON, WAS CONSIDERED AND DENIED AS THE APPLICANTS HAVE FURNISHED NO EVIDENCE THAT WOULD INDICATE A REDUCTION IS IN ORDER, IN ACCORDANCE WITH THE LETTER FROM COUNTY ASSESSOR AND FILED WITH THE CLERK. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 9, 1973, SHORTLY AFTER 2:00 P.M. IN THE PRESENCE OF MR. WILKERSON.

Upon motion of Supervisor Marchand, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1973.

- 3 MINUTE ORDER NO. 73-17: CONTINUED THE PUBLIC HEARING ON APPLICATION NO. 26, FOR A REDUCTION IN ASSESSMENT, AS FILED BY GEORGE A. THOMAS, JR., TO JANUARY 14, 1974, AT 2:00 P.M., SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 9, 1973, SHORTLY AFTER 2:00 P.M. IN THE PRESENCE OF MR. THOMAS.

Upon motion of Supervisor Duncan, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1973.

- 4 MINUTE ORDER NO. 73-18: FOUND THAT \$1800 PER ACRE BE ESTABLISHED AS A FAIR VALUATION OF THE LAND, PERTAINING TO APPLICATION NO. 27, FOR A REDUCTION IN ASSESSMENT, AS FILED BY ESTATE OF LLOYD FARNHAM, AND INSTRUCTED THE COUNTY ASSESSOR TO WORK OUT AN ADJUSTMENT DUE TO THE PROBLEM OF THE WATER AND REPORT BACK TO THE BOARD AT A LATER DATE. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 9, 1973, SHORTLY AFTER 2:00 P.M. IN THE PRESENCE OF THE EXECUTOR OF THE ESTATE OF LLOYD FARNHAM, BENJAMIN FARNHAM.

Upon motion of Supervisor Espigares, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1973.

- 5 MINUTE ORDER NO. 73-19: CONTINUED PUBLIC HEARING ON APPLICATION NO. 27, FOR A REDUCTION IN ASSESSMENT, AS FILED BY ESTATE OF LLOYD FARNHAM TO JANUARY 14, 1974, SHORTLY AFTER 2:00 P.M., IN ORDER TO GIVE THE COUNTY ASSESSOR TIME TO WORK OUT AN ADJUSTMENT DUE TO THE PROBLEM OF THE WATER AND REPORT BACK TO THE BOARD AT THE ABOVE MENTIONED DATE AND TIME. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 9, 1973, SHORTLY AFTER 2:00 P.M., IN THE PRESENCE OF THE EXECUTOR OF THE ESTATE OF LLOYD FARNHAM, BENJAMIN FARNHAM.

Upon motion of Supervisor Espigares, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1973.

- 6 MINUTE ORDER NO. 73-20: APPLICATION NO. 14, FOR A REDUCTION IN ASSESSMENT, AS FILED BY RICE GROWERS ASSOCIATION OF CALIFORNIA, WAS CONSIDERED AND DENIED AS THE BOARD DETERMINED THE SOLE ISSUE RAISED BY SAID APPLICATION WAS WHETHER THE PROPERTY WAS CONSTITUTIONALLY EXEMPT FROM TAXATION AS AN EXPORT AND THE BOARD OF EQUALIZATION HAS NO JURISDICTION TO CONSIDER THAT ISSUE, ON ADVISE OF THE COUNTY COUNSEL, CHARLES MACK. THE BOARD FURTHER INSTRUCTED THE COUNTY COUNSEL TO PREPARE FINDINGS OF FACTS IN THIS MATTER AND PRESENT THEM TO THE BOARD AT A LATER DATE TO BE APPROVED AND FILED WITH THE CLERK. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 9, 1973, SHORTLY AFTER 2:00 P.M., IN THE PRESENCE OF MR. SCHWARZ AND THE APPLICANT.

Upon motion of Supervisor Duncan, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1973.

- 7 MINUTE ORDER NO. 73-21: REJECTED THE OFFER OF THE SUBMISSION OF THE STATEMENT OF FACTS, AS PRESENTED BY MR. SCHWARZ, ON BEHALF OF RICE GROWERS ASSOCIATION OF CALIFORNIA, ON THE GROUNDS THAT THE BOARD OF EQUALIZATION HAS ALREADY DETERMINED THAT THEY HAVE NO JURISDICTION IN THE MATTER. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 9, 1973, SHORTLY AFTER 2:00 P.M., IN THE PRESENCE OF MR. SCHWARZ AND THE APPLICANT.

Upon motion of Supervisor Marchand, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1973.

- 8 MINUTE ORDER NO. 73-22: ACCEPTED THE PAPERS, STATEMENT OF FACTS, AS LODGED WITH THE BOARD OF EQUALIZATION, BY MR. SCHWARZ, ATTORNEY, ON BEHALF OF RICE GROWERS ASSOCIATION OF CALIFORNIA, PERTAINING TO APPLICATION NO. 14, FOR A REDUCTION IN ASSESSMENT, SO THAT IT IS AVAILABLE FOR REVIEW IF MR. SCHWARZ SEEKS IT. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 9, 1973, SHORTLY AFTER 2:00 P.M., IN THE PRESENCE OF MR. SCHWARZ AND THE APPLICANT.

Upon motion of Supervisor Espigares, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

Supervisor Duncan was excused at 4:09 P.M.

File:
BOARD OF EQUALIZATION-
Hearings-1973.

- 9 MINUTE ORDER NO. 73-23: ACCEPTED THE STIPULATION PERTAINING TO APPLICATION NO. 49, FOR A REDUCTION IN ASSESSMENT, AS FILED BY FORT SUTTER COMPANY, INCORPORATED, PRESENTED BY THE COUNTY ASSESSOR AND FILED WITH THE CLERK, THAT THE FULL CASH VALUE OF THIS PARCEL ON THE 1973-74 ROLL SHOULD BE \$198,000, WITH \$57,200 ASSIGNED TO LAND VALUE AND \$140,800 ON IMPROVEMENTS. THE RESULTANT ASSESSED VALUE WOULD BE \$14,300 ON LAND AND \$35,200 ON IMPROVEMENTS, FOR A TOTAL ASSESSMENT OF \$49,500. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 9, 1973, SHORTLY AFTER 2:00 P.M. THE BOARD WAIVED THE APPEARANCE OF THE APPLICANT.

Upon motion of Supervisor Marchand, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Espigares, Edmonds. Noes: None. Absent: Duncan.

File:
BOARD OF EQUALIZATION-
Hearings-1973.

- 10 MINUTE ORDER NO. 73-24: ACCEPTED THE STIPULATION PERTAINING TO APPLICATION NO. 16, FOR A REDUCTION IN ASSESSMENT, AS FILED BY STRAW HAT RESTAURANT CORPORATION, PRESENTED BY THE COUNTY ASSESSOR AND FILED WITH THE CLERK, THAT THE FULL CASH VALUE OF THE PROPERTY SHOULD BE \$152,000 WITH \$57,200 ALLOCATED TO LAND AND \$94,800 TO IMPROVEMENTS. THE TOTAL ASSESSMENT WOULD BE \$38,000 WITH AN ASSESSED VALUE OF \$14,300 FOR LAND AND \$23,700 FOR IMPROVEMENTS. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 9, 1973, SHORTLY AFTER 2:00 P.M. THE BOARD WAIVED THE APPEARANCE OF THE APPLICANT.

Upon motion of Supervisor Espigares, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Espigares, Edmonds. Noes: None. Absent: Duncan.

OCTOBER 9, 1973
OCTOBER 15, 1973

File:
BOARD OF EQUALIZATION-
Hearings-1973.

11 MINUTE ORDER NO. 73-25: APPROVED BOARD OF EQUALIZATION MINUTES FOR SEPTEMBER 4 AND 11, 1973, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Espigares, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Espigares, Edmonds. Noes: None. Absent: Duncan.

File:
BOARD OF EQUALIZATION-
Hearings-1973.

12 MINUTE ORDER NO. 73-26: FINDINGS AND CONCLUSIONS AND ORDER IN CONNECTION WITH APPLICATION NO. 72-39 AND APPLICATION NO. 73-7 PERTAINING TO HERINGER PELLETING & DEHYDRATING CO., WERE APPROVED, AND THE CHAIRMAN OF THE BOARD OF EQUALIZATION WAS AUTHORIZED TO SIGN BOTH FINDINGS AND CONCLUSIONS AND ORDER TO BE FILED WITH THE CLERK.

Upon motion of Supervisor Stephens, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Espigares, Edmonds. Noes: None. Absent: Duncan.

File:
BOARD OF EQUALIZATION-
Hearings-1973.

13 MINUTE ORDER NO. 73-27: BOARD OF EQUALIZATION MEETING OF OCTOBER 9, 1973, WAS ADJOURNED AT 4:10 P.M. UNTIL OCTOBER 15, 1973, AT 2:30 P.M.

Upon motion of Supervisor Espigares, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Espigares, Edmonds. Noes: None. Absent: Duncan.

X *Arthur H. Edmonds*
CHAIRMAN, BOARD OF SUPERVISORS AND BOARD
OF EQUALIZATION, COUNTY OF YOLO, STATE OF
CALIFORNIA

ATTEST:

LAURENCE P. HENIGAN, COUNTY CLERK,

BY *Bailynal Rodgers*
Deputy

TYPED BY bar
PROOF READ BY bar

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OCTOBER 15, 1973

The Yolo County Board of Supervisors sitting as a Board of Equalization met on October 15, 1973, at 2:52 P.M. in the Board of Supervisors' Chambers, Room 207, Yolo County Court-house, Woodland, California, as required by law and adjournment of October 9, 1973. All members of the Board of Equalization were present on roll call. The County Assessor, Marion Baker and his Deputy Malcolm Nicolson were present. County Counsel Charles Mack was present to advise the Board of Equalization.

Application No. 1 for a reduction in assessment, filed by Anna Jane Bourn, et al, was scheduled. Mrs. Bourn requested that the County Assessor and his Deputy be requested to leave the room. Upon advise from the County Counsel, the Chairman of the Board of Equalization ruled that the County Assessor and his Deputy be allowed to remain in the Board Room as it was an advertized Public Hearing.

File:
BOARD OF EQUALIZATION-Hear-
ings-1973.

1 MINUTE ORDER NO. 73-28: AUTHORIZED HEARSAY EVIDENCE, THAT A \$75,000.00 OFFER WAS REFUSED ON MRS. BOURN'S PROPERTY MENTIONED IN APPLICATION NO. 1, TO BE STRIKEN FROM THE RECORD, AS IT WAS HEARSAY THROUGH WIRTH REAL ESTATE AND THE INDIVIDUALS WERE NOT PRESENT TO TESTIFY.

Upon motion of Supervisor Duncan, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1973.

- 2 MINUTE ORDER NO. 73-29: APPLICATION NO. 1, FOR A REDUCTION IN ASSESSMENT, AS FILED BY ANNA JANE BOURN, ET AL, WAS CONSIDERED AND THE BOARD UPHELD THE COUNTY ASSESSOR'S VALUES AND DENIED THE APPLICATION NO. 1. SAID MATTER WAS HELD AT A PUBLIC HEARING HELD ON OCTOBER 15, 1973, SHORTLY AFTER 2:52 P.M., IN THE PRESENCE OF ANNA JANE BOURN.

Upon motion of Supervisor Espigares, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1973.

- 3 MINUTE ORDER NO. 73-30: BOARD OF EQUALIZATION MEETING OF OCTOBER 15, 1973, WAS ADJOURNED AT 3:35 P.M. UNTIL OCTOBER 29, 1973, AT 2:00 P.M.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

X Arthur H. Edmonds
CHAIRMAN, BOARD OF SUPERVISORS AND BOARD
OF EQUALIZATION

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY Barbara A. Rodgers
Deputy

TYPED BY bar
PROOF READ BY bar

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OCTOBER 29, 1973

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 29th day of October, 1973, at 2:05 P.M. in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, as required by law and Minute Order No. 73-30. All members of the Board of Equalization were present on roll call, except Supervisor Duncan. Chairman Edmonds presided at the meeting. The County Counsel, Charles Mack, was present to advise the Board. The meeting was recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-Hearings-
1973.

- 1 MINUTE ORDER NO. 73-31: CONTINUED PUBLIC HEARINGS ON APPLICATIONS NOS. 30, 31 AND 32, FOR A REDUCTION IN ASSESSMENT, AS FILED BY DONALD G. ANDERSON, AND APPLICATIONS NOS. 42, 43 AND 44, FOR A REDUCTION IN ASSESSMENT, AS FILED BY M.J. BROCK & SONS, INC., TO JANUARY 7, 1974, AT 2:00 P.M., IN ACCORDANCE WITH THE LETTER FILED WITH THE CLERK FROM THE COUNTY ASSESSOR. SAID ABOVE MATTERS WERE CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 29, 1973, AT 2:00 P.M.

Upon motion of Supervisor Espigares, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Espigares, Edmonds. Noes: None. Absent: Duncan.

File:
BOARD OF EQUALIZATION-Hearings-
1973.

- 2 MINUTE ORDER NO. 73-32: APPROVED BOARD OF EQUALIZATION MINUTES FOR OCTOBER 9, 1973, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Espigares, Edmonds. Noes: None. Absent: Duncan.

File:
BOARD OF EQUALIZATION-
Hearings-1973.

3 MINUTE ORDER NO. 73-33: FINDINGS, CONCLUSIONS AND ORDER IN CONNECTION WITH APPLICATION NO. 73-14 PERTAINING TO RICE GROWERS ASSOCIATION, A CALIFORNIA CORPORATION, WAS APPROVED AND THE CHAIRMAN OF THE BOARD OF EQUALIZATION WAS AUTHORIZED TO SIGN FINDINGS, CONCLUSIONS AND ORDER TO BE FILED WITH THE CLERK.

Upon motion of Supervisor Espigares, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Espigares, Edmonds. Noes: None. Absent: Duncan.

Supervisor Duncan arrived at 2:10 P.M.

File:
BOARD OF EQUALIZATION-
Hearings-1973.

4 MINUTE ORDER NO. 73-34: CONTINUED THE PUBLIC HEARING SCHEDULED FOR NOVEMBER 5, 1973, SHORTLY AFTER 2:00 P.M. TO JANUARY 21, 1974, AT 2:00 P.M. TO CONSIDER APPLICATION NO. 33, FOR A REDUCTION IN ASSESSMENT, AS FILED BY CARGILL OF CALIFORNIA, IN ACCORDANCE WITH THE REQUEST FILED WITH THE CLERK; ACCEPTED THE WITHDRAWAL OF APPLICATION NO. 35, FOR A REDUCTION IN ASSESSMENT, AS FILED BY ROY AND BARBARA RIEGELS AND JOHN TAYLOR FERTILIZERS CO., A CORP., AND ACCEPTED THE WITHDRAWAL OF APPLICATION NO. 51, FOR A REDUCTION IN ASSESSMENT, AS FILED BY EVELYN M. SOURWINE, IN ACCORDANCE WITH THE LETTERS OF WITHDRAWAL FILED WITH THE CLERK.

Upon motion of Supervisor Espigares, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1973.

5 MINUTE ORDER NO. 73-35: BOARD OF EQUALIZATION MEETING OF OCTOBER 29, 1973, WAS ADJOURNED AT 2:15 P.M. UNTIL NOVEMBER 12, 1973, AT 2:00 P.M.

Upon motion of Supervisor Marchand, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

X *Walter H. Colby*
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *Barbara Rodriguez*
Deputy

TYPED BY bar
PROOF READ BY bar

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NOVEMBER 12, 1973

The Yolo County Board of Supervisors setting as a Board of Equalization met on the 12th day of November, 1973, at 2:10 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, as required by law and Minute Order No. 73-35. All members of the Board of Equalization were present on roll call, except Supervisor Espigares. Chairman Edmonds presided at the meeting. The County Assessor, Marion Baker, and his Deputies were present. County Counsel Charles Mack was present to advise the Board of Equalization. Walter Colby, Chief Deputy County Counsel, was present to advise the Assessor in certain matters. The meeting was recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-
Hearings-1973.

1 MINUTE ORDER NO. 73-36: ACCEPTED THE STIPULATION PERTAINING TO APPLICATION NO. 41, FOR A REDUCTION IN ASSESSMENT, AS FILED BY ROMAR COMPANY, PRESENTED BY THE COUNTY ASSESSOR AND FILED WITH THE CLERK, THAT THE FULL CASH VALUE OF THE PROPERTY SHOULD BE REDUCED TO \$275,000 WITH \$40,000 ALLOCATED TO LAND, \$229,400 TO IMPROVEMENTS AND \$5600 TO PERSONAL PROPERTY. THE RESULTING ASSESSED VALUES WOULD BE \$10,000 ON LAND, \$57,350 ON IMPROVEMENTS, \$1400 ON PERSONAL PROPERTY FOR A TOTAL OF \$68,750. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 12, 1973, SHORTLY AFTER 2:00 P.M. THE BOARD WAIVED THE APPEARANCE OF THE APPLICANT.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Edmonds. Noes: None. Absent: Espigares.

File:
BOARD OF EQUALIZATION-
Hearings-1973.

- 2 MINUTE ORDER NO. 73-37: CONTINUED THE PUBLIC HEARING ON APPLICATION NO. 47, FOR A REDUCTION IN ASSESSMENT, AS FILED BY COULTER, MURIEL AND MICHAEL CLAEYS, TO DECEMBER 3, 1973, SHORTLY AFTER 2:00 P.M., IN ACCORDANCE WITH THE REQUEST FILED WITH THE CLERK. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 12, 1973, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Edmonds. Noes: None. Absent: Espigares.

File:
BOARD OF EQUALIZATION-
Hearings-1973.

- 3 MINUTE ORDER NO. 73-38: ACCEPTED THE STIPULATION PERTAINING TO APPLICATION NO. 52, FOR A REDUCTION IN ASSESSMENT, AS FILED BY SERVOMATION CENTRAL CALIFORNIA, INC., PRESENTED BY THE COUNTY ASSESSOR AND FILED WITH THE CLERK, THAT THE ASSESSED VALUE ON THE TAX BILLS BE REDUCED AS INDICATED ON EXHIBIT A ATTACHED TO SAID STIPULATION. THIS INDICATES THAT THE TOTAL ASSESSED VALUE OF THE PERSONAL PROPERTY ON ALL BILLS SHOULD BE REDUCED FROM \$10,935 TO \$10,195, A REDUCTION OF \$740. ON TAX BILL NO. 2929, NO CHANGE IS TO BE MADE. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 12, 1973, SHORTLY AFTER 2:00 P.M. THE BOARD WAIVED THE APPEARANCE OF THE APPLICANT.

Upon motion of Supervisor Marchand, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Edmonds. Noes: None. Absent: Espigares.

File:
BOARD OF EQUALIZATION-
Hearings-1973.

- 4 MINUTE ORDER NO. 73-39: RE-SET THE HEARING ON APPLICATION NOS. 42, 43 AND 44, FOR A REDUCTION IN ASSESSMENT, AS FILED BY M. J. BROCK & SONS, INC., FROM JANUARY 7, 1974, TO DECEMBER 3, 1973, SHORTLY AFTER 2:00 P.M., IN ACCORDANCE WITH THE REQUEST FILED WITH THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Edmonds. Noes: None. Absent: Espigares.

File:
BOARD OF EQUALIZATION-
Minutes-Approved.

- 5 MINUTE ORDER NO. 73-40: APPROVED BOARD OF EQUALIZATION MINUTES FOR OCTOBER 29, 1973, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Edmonds. Noes: None. Absent: Espigares.

File:
BOARD OF EQUALIZATION-
Hearings-1973.

- 6 MINUTE ORDER NO. 73-41: CONTINUED THE PUBLIC HEARING ON APPLICATION NO. 15, FOR A REDUCTION IN ASSESSMENT, AS FILED BY AMSTAR CORPORATION - SPRECKLES SUGAR DIVISION, FROM NOVEMBER 19, 1973, AT 2:00 P.M., TO JANUARY 7, 1974, SHORTLY AFTER 2:00 P.M., IN ACCORDANCE WITH THE REQUEST FILED WITH THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Edmonds. Noes: None. Absent: Espigares.

File:
BOARD OF EQUALIZATION-
Adjournment.

- 7 MINUTE ORDER NO. 73-42: BOARD OF EQUALIZATION MEETING OF NOVEMBER 12, 1973, WAS ADJOURNED AT 2:27 P.M. UNTIL NOVEMBER 19, 1973, AT 2:00 P.M.

Upon motion of Supervisor Stephens, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Edmonds. Noes: None. Absent: Espigares.

X *Barbara Rodgers*
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of Supervisors
and Board of Equalization

BY *Barbara Rodgers* Deputy TYPED BY bar
PROOF READ BY

NOVEMBER 19, 1973

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 19th day of November, 1973, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, as required by law and Minute Order No. 73-42. All members of the Board of Equalization were present on roll call. Chairman Edmonds presided at the meeting. The County Assessor, Marion Baker, and his Deputies were present. County Counsel, Charles Mack, was present to advise the Board of Equalization. The meeting was recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-
Hearings-1973.

- 1 MINUTE ORDER NO. 73-43: ACCEPTED THE STIPULATION PERTAINING TO APPLICATION NO. 34, FOR A REDUCTION IN ASSESSMENT, AS FILED BY CLIFTON FARIS AND/OR REX AND FREDDIE GORDON, PRESENTED BY THE COUNTY ASSESSOR AND FILED WITH THE CLERK, THAT THE FULL CASH VALUE OF THE PROTESTED PERSONAL PROPERTY SHOULD BE REDUCED FROM \$10,820 TO \$9,920 AND THE RESULTANT ASSESSED VALUE REDUCED FROM \$2,705 TO \$2,480. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 19, 1973, SHORTLY AFTER 2:00 P.M., IN THE PRESENCE OF THE APPLICANT.

Upon motion of Supervisor Marchand, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1973.

- 2 MINUTE ORDER NO. 73-44: CONTINUED THE PUBLIC HEARING ON APPLICATION NO. 45, FOR A REDUCTION IN ASSESSMENT, AS FILED BY CLIFTON FARIS, TO JANUARY 28, 1974, AT 2:00 P.M. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 19, 1973, SHORTLY AFTER 2:00 P.M., IN THE PRESENCE OF THE APPLICANT.

Upon motion of Supervisor Espigares, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

The Board of Equalization recessed at 4:35 P.M. and reconvened at 4:45 P.M. All members of the Board were present. Chairman Edmonds presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings-1973.

- 3 MINUTE ORDER NO. 73-45: CONTINUED THE PUBLIC HEARING ON APPLICATION NO. 48, FOR A REDUCTION IN ASSESSMENT, AS FILED BY KENTUCKY VILLAGE, INC., TO FEBRUARY 4, 1974, AT 2:00 P.M. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 19, 1973, SHORTLY AFTER 2:00 P.M., IN THE PRESENCE OF THE APPLICANT.

Upon motion of Supervisor Espigares, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1973.

- 4 MINUTE ORDER NO. 73-46: APPLICATION NO. 46, FOR A REDUCTION IN ASSESSMENT, AS FILED BY CLIFTON FARIS, WAS CONSIDERED AND DENIED. THE BOARD FURTHER STATED THAT IF THE ASSESSOR'S SQUARE FOOTAGE IS INCORRECT, THEN THE VALUE IS TO BE RE-EVALUATED. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 19, 1973, SHORTLY AFTER 2:00 P.M., IN THE PRESENCE OF THE APPLICANT.

Upon motion of Supervisor Marchand, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Minutes-Approved.

- 5 MINUTE ORDER NO. 73-47: APPROVED BOARD OF EQUALIZATION MINUTES FOR NOVEMBER 12, 1973, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

NOVEMBER 19, 1973
NOVEMBER 26, 1973

File:
BOARD OF EQUALIZATION-Hearings-
1973.

- 6 MINUTE ORDER NO. 73-48: ACCEPTED A LETTER FROM LOUIS J. ARGES WITHDRAWING APPLICATIONS NOS. 22, 23 & 24, FOR A REDUCTION IN ASSESSMENT, BEFORE THE BOARD OF EQUALIZATION, IN ACCORDANCE WITH THE LETTER FILED WITH THE CLERK.

Upon motion of Supervisor Stephens, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1973.

- 7 MINUTE ORDER NO. 73-49: ACCEPTED THE LETTER FROM WESCO TRUCK & TRAILER SALES WITHDRAWING APPLICATION NO. 36, FOR A REDUCTION IN ASSESSMENT, BEFORE THE BOARD OF EQUALIZATION, IN ACCORDANCE WITH THE LETTER FILED WITH THE CLERK.

Upon motion of Supervisor Stephens, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Adjourn-
ment.

- 8 MINUTE ORDER NO. 73-50: BOARD OF EQUALIZATION MEETING OF NOVEMBER 19, 1973, WAS ADJOURNED AT 5:40 P.M. UNTIL NOVEMBER 26, 1973, AT 2:00 P.M.

Upon motion of Supervisor Espigares, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

X *Arthur R. Edmonds*
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *Barbara Rodgers* Deputy

TYPED BY bar
PROOF READ BY

/ /

NOVEMBER 26, 1973

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 26th day of November, 1973, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, as required by law and Minute Order No. 73-50. All members of the Board of Equalization were present, except Supervisor Espigares and Supervisor Edmonds. Vice-Chairman Duncan presided at the meeting in the absence of the Chairman, Supervisor Edmonds. The County Assessor, Marion Baker, and his Deputies were present. County Counsel, Charles Mack, was present to advise the Board of Equalization. The meeting was recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-Hearings-
1973.

- 1 MINUTE ORDER NO. 73-51: ACCEPTED A LETTER FROM ALFRED E. HOLLAND, ATTORNEY AT LAW, ON BEHALF OF MRS. VICTORIA MUMMA, WITHDRAWING APPLICATION NO. 50, FOR A REDUCTION IN ASSESSMENT, BEFORE THE BOARD OF EQUALIZATION, IN ACCORDANCE WITH THE LETTER FILED WITH THE CLERK. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 26, 1973, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Marchand, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan. Noes: None. Absent: Edmonds, Espigares.

File:
BOARD OF EQUALIZATION-Hearings-
1973.

- 2 MINUTE ORDER NO. 73-52: APPLICATION NO. 21, FOR A REDUCTION IN ASSESSMENT, AS FILED BY WILSON & GEORGE MEYER CO., WAS CONSIDERED AND DENIED, AS THE BOARD OF EQUALIZATION HAS NO JURISDICTION ON SAID MATTER, ON ADVISE OF THE COUNTY COUNSEL. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 26, 1973, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Stephens, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan. Noes: None. Absent: Edmonds, Espigares.

File:
BOARD OF EQUALIZATION-Hearings-1973.

- 3 MINUTE ORDER NO. 73-53: ACCEPTED APPLICANT'S EXHIBIT NO. 1, IN REGARDS TO APPLICATION NO. 28, FOR A REDUCTION IN ASSESSMENT, AS FILED BY OATES, FITE AND ERICKSEN, TO BE FILED WITH THE CLERK. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 26, 1973, SHORTLY AFTER 2:00 P.M., IN THE PRESENCE OF MR. BUZZ OATES.

Upon motion of Supervisor Marchand, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan. Noes: None. Absent: Edmonds, Espigares.

File:
BOARD OF EQUALIZATION-Hearings-1973.

- 4 MINUTE ORDER NO. 73-54: APPLICATION NO. 28, FOR A REDUCTION IN ASSESSMENT, AS FILED BY OATES, FITE & ERICKSEN, WAS CONSIDERED AND THE BOARD UPHELD THE COUNTY ASSESSOR'S VALUES AND DENIED THE APPLICATION. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 26, 1973, SHORTLY AFTER 2:00 P.M., IN THE PRESENCE OF MR. BUZZ OATES.

Upon motion of Supervisor Marchand, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan. Noes: None. Absent: Edmonds, Espigares.

File:
BOARD OF EQUALIZATION-Hearings-1973.

- 5 MINUTE ORDER NO. 73-55: CONTINUED THE PUBLIC HEARING ON APPLICATION NO. 29, FOR A REDUCTION IN ASSESSMENT, AS FILED BY CHARLES FITE, ET AL, TO JANUARY 14, 1974, AT 2:00 P.M., IN ACCORDANCE WITH THE VERBAL REQUEST OF MR. OATES. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 26, 1973, SHORTLY AFTER 2:00 P.M., IN THE PRESENCE OF MR. OATES.

Upon motion of Supervisor Marchand, seconded by Supervisor Stephens, and duly carried, the above Minute Order was ordered by the following vote:

Ayes: Stephens, Marchand, Duncan. Noes: None. Absent: Edmonds, Espigares.

File:
BOARD OF EQUALIZATION-Minutes-Approved.

- 6 MINUTE ORDER NO. 73-56: APPROVED BOARD OF EQUALIZATION MINUTES FOR NOVEMBER 19, 1973, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan. Noes: None. Absent: Edmonds, Espigares.

File:
BOARD OF EQUALIZATION-Hearings-1973.

- 7 MINUTE ORDER NO. 73-57: THE BOARD OF EQUALIZATION HELD OVER FOR ONE WEEK TO BE CONSIDERED ON DECEMBER 3, 1973, SHORTLY AFTER 2:00 P.M., THE APPLICATION FOR REDUCTION IN ASSESSMENT, AS SUBMITTED BY OLIVER J. NORTHUP, JR., ON BEHALF OF OIL LEASES, A CO-PARTNERSHIP COMPOSED OF DAVID M. GARLAND AND ALEX A. MCGREGOR, RECEIVED BY THE CLERK ON NOVEMBER 15, 1973.

Upon motion of Supervisor Marchand, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan. Noes: None. Absent: Edmonds, Espigares.

File:
BOARD OF EQUALIZATION-Adjournment.

- 8 MINUTE ORDER NO. 73-58: VICE-CHAIRMAN DUNCAN ADJOURNED THE MEETING AT 3:30 P.M. UNTIL DECEMBER 3, 1973, AT 2:00 P.M.

X *Wm E Duncan*
VICE-CHAIRMAN OF THE BOARD OF
SUPERVISORS AND BOARD OF EQUALIZATION
COUNTY OF YOLO, STATE OF CALIFORNIA

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *Bairnsa Rodgers*
Deputy

TYPED BY *bar*
PROOF READ BY *bar*

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DECEMBER 3, 1973

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 3rd day of December, 1973, at 2:06 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, as required by law and Minute Order No. 73-58. All members of the Board of Equalization were present on roll call, except Supervisor Marchand. Chairman Edmonds presided at the meeting. The County Assessor, Marion Baker, and his deputies were present. Walter Colby, Chief Deputy County Counsel, was present to advise the Assessor in certain matters. County Counsel, Charles Mack, was present to advise the Board of Equalization. The meeting was recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-Hear-
ings-1973.

- 1 MINUTE ORDER NO. 73-59: APPLICATION NO. 8, FOR A REDUCTION IN ASSESSMENT, AS FILED BY NORMA SPEER, WAS CONSIDERED AND DENIED FOR FAILURE TO APPEAR. SAID ABOVE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON DECEMBER 3, 1973, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Espigares, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Duncan, Espigares, Edmonds. Noes: None. Absent: Marchand.

File:
BOARD OF EQUALIZATION-Hear-
ings-1973.

- 2 MINUTE ORDER NO. 73-60: ACCEPTED LETTER FROM HOWARD M. TURNER, WITHDRAWING APPLICATIONS NOS. 37, 38, 39 AND 40, FOR A REDUCTION IN ASSESSMENT, AS FILED BY ARTHUR F. TURNER AND WESTPORT INVESTMENT COMPANY, IN ACCORDANCE WITH SAID LETTER FILED WITH THE CLERK. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 3, 1973, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Espigares, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Duncan, Espigares, Edmonds. Noes: None. Absent: Marchand.

Supervisor Marchand arrived at 2:08 P.M.

File:
BOARD OF EQUALIZATION-Hear-
ings-1973.

- 3 MINUTE ORDER NO. 73-61: CONTINUED THE PUBLIC HEARING ON APPLICATION NO. 25, FOR A REDUCTION IN ASSESSMENT, AS FILED BY FRED Y. IWASAKI, TRUSTEE, TO FEBRUARY 11, 1974, AT 2:00 P.M. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 3, 1973, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Espigares, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hear-
ings-1973.

- 4 MINUTE ORDER NO. 73-62: CONTINUED THE PUBLIC HEARING ON APPLICATIONS NOS. 17, 18, 19, 20 AND 53, FOR A REDUCTION IN ASSESSMENT, AS FILED BY HUNT WESSON FOODS CORPORATION, HUNTILEASE CORPORATION, PROFOOD CORPORATION AND PROFOOD II CORPORATION FROM DECEMBER 10, 1973, AT 2:00 P.M. TO FEBRUARY 4, 1974, AT 2:00 P.M., IN ACCORDANCE WITH THE REQUEST FROM THE COUNTY ASSESSOR FILED WITH THE CLERK.

Upon motion of Supervisor Espigares, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hear-
ings-1973.

- 5 MINUTE ORDER NO. 73-63: RESCINDED MINUTE ORDER NO. 73-61 IN WHICH THE BOARD OF EQUALIZATION CONTINUED THE PUBLIC HEARING ON APPLICATION NO. 25, FOR A REDUCTION IN ASSESSMENT, AS FILED BY FRED Y. IWASAKI, TRUSTEE, TO FEBRUARY 11, 1974, AT 2:00 P.M., AS THE APPLICANTS ARRIVED AT THE HEARING LATE.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1973.

- 6 MINUTE ORDER NO. 73-64: RESCINDED MINUTE ORDER NO. 73-63 AS THE APPLICANTS AGREED TO THE CONTINUANCE OF THE PUBLIC HEARING TO FEBRUARY 11, 1974, AT 2:00 P.M., FOR THE BOARD OF EQUALIZATION TO HEAR APPLICATION NO. 25, FOR A REDUCTION IN ASSESSMENT, AS FILED BY FRED Y. IWASAKI, TRUSTEE. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 3, 1973, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1973.

- 7 MINUTE ORDER NO. 73-65: APPLICATIONS NOS. 42, 43 AND 44, FOR REDUCTION IN ASSESSMENTS, AS FILED BY M. J. BROCK & SONS, INC., WERE CONSIDERED AND DENIED. SAID ABOVE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON DECEMBER 3, 1973, SHORTLY AFTER 2:00 P.M., IN THE PRESENCE OF ROBERT BEACH AND HARRY SUBLETTE, AGENTS, FOR M. J. BROCK & SONS, INC.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares. Noes: Edmonds. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1973.

- 8 MINUTE ORDER NO. 73-66: ACCEPTED THE STIPULATION PERTAINING TO APPLICATION NO. 47, FOR A REDUCTION IN ASSESSMENT, AS FILED BY COULTER CLAEYS, ET AL, PRESENTED BY THE COUNTY ASSESSOR AND FILED WITH THE CLERK, THAT THE FULL CASH VALUE OF THE IMPROVEMENTS SHOULD BE REDUCED TO ZERO VALUE AND THE LAND VALUE SHOULD REMAIN AT \$24,800, MAKING A TOTAL FULL CASH VALUE OF \$24,800 AND A RESULTING ASSESSED VALUE OF \$6,200. SAID ABOVE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON DECEMBER 3, 1973, SHORTLY AFTER 2:00 P.M. THE BOARD FURTHER WAIVED THE APPEARANCE OF THE APPLICANT.

Upon motion of Supervisor Espigares, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Minutes-Approved.

- 9 MINUTE ORDER NO. 73-67: APPROVED BOARD OF EQUALIZATION MINUTES FOR NOVEMBER 26, 1973, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Espigares, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Adjournment.

- 10 MINUTE ORDER NO. 73-68: BOARD OF EQUALIZATION MEETING OF DECEMBER 3, 1973, WAS ADJOURNED AT 3:49 P.M. UNTIL JANUARY 7, 1974, AT 2:00 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Duncan, Espigares, Edmonds. Noes: None. Absent: None.

X *Arthur H. Edmonds*
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *Balrus A. Rodgers* Deputy

TYPED BY bar
PROOF READ BY _____

December 17, 1973.

DECEMBER 17, 1973

Clerk's Note: See Minute Order No. 73-1846: Rescheduled Public Hearing on Application No. 45 for a reduction in Assessment, from January 28, 1974, at 2:00 P.M., to February 11, 1974, at 2:00 P.M., /

JANUARY 7, 1974

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 7th day of January, 1974, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, CA, as required by law and Minute Order No. 73-68. All members of the Board of Equalization were present on roll call. Chairman Duncan presided at the meeting. The County Assessor, Marion Baker, and his deputies were present. Charles Mack, County Counsel, was present to advise the Board of Equalization. The meeting was recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-
Hearings-1973-1974.

- 1 MINUTE ORDER NO. 74-1: REFERRED APPLICATIONS NOS. 30, 31 AND 32, FOR A REDUCTION IN ASSESSMENT, AS FILED BY DONALD G. ANDERSON, BACK TO THE COUNTY ASSESSOR STATING THAT THE BOARD OF EQUALIZATION FINDS THAT THERE WAS SOME RESTRICTION PLACED UPON THE VALUE AS OF LIEN DATE AND THE BOARD WOULD LIKE HIM, BASED UPON THAT FINDING, ESTABLISH SOME SUPPORTING DATA AS FAR AS VALUES PLACED UPON OTHER P-D ZONING PROPERTIES WITHIN THE CITY OF DAVIS AND REPORT BACK TO THE BOARD AT A LATER DATE. SAID ABOVE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON JANUARY 7, 1974, AT 2:00 P.M. IN THE PRESENCE OF THE APPLICANT, MR. DONALD G. ANDERSON.

Upon motion of Supervisor Edmonds, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Edmonds, Duncan. Noes: Marchand, Espigares. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1973 & 1974.

- 2 MINUTE ORDER NO. 74-2: CONTINUED THE PUBLIC HEARING SET FOR JANUARY 7, 1974, AT 2:00 P.M. TO FEBRUARY 11, 1974, AT 2:00 P.M., TO CONSIDER APPLICATIONS NOS. 30, 31 AND 32, FOR A REDUCTION IN ASSESSMENT, AS FILED BY DONALD G. ANDERSON. SAID ABOVE MATTERS WERE CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON JANUARY 7, 1974, AT 2:00 P.M., IN THE PRESENCE OF THE APPLICANT, MR. ANDERSON.

Upon motion of Supervisor Marchand, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

AYES: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Minutes-Approved.

- 3 MINUTE ORDER NO. 74-3: APPROVED BOARD OF EQUALIZATION MINUTES FOR DECEMBER 3, 1973, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Stephens, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1974.

- 4 MINUTE ORDER NO. 74-4: CONTINUED THE PUBLIC HEARING SET FOR JANUARY 21, 1974, AT 2:00 P.M. TO JANUARY 28, 1974, AT 2:00 P.M., TO CONSIDER APPLICATION NO. 33, FOR A REDUCTION IN ASSESSMENT, AS FILED BY CARGILL OF CALIFORNIA, INC., IN ACCORDANCE WITH THE LETTER FILED WITH THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1973 & 1974.

- 5 MINUTE ORDER NO. 74-5: ACCEPTED THE LETTER FROM GULF OIL COMPANY-U.S. WITHDRAWING APPLICATION NOS. 11 AND 12, FOR A REDUCTION IN ASSESSMENT, BEFORE THE BOARD OF EQUALIZATION, AS FILED WITH THE CLERK, AND ACCEPTED THE LETTER FROM GEORGE A. THOMAS, JR., WITHDRAWING APPLICATION NO. 26, FOR A REDUCTION IN ASSESSMENT, BEFORE THE BOARD OF EQUALIZATION, IN ACCORDANCE WITH THE LETTER FILED WITH THE CLERK.

Upon motion of Supervisor Espigares, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1973 & 1974.

- 6 MINUTE ORDER NO. 74-6: RESCINDED MINUTE ORDER NO. 74-4 AND CONTINUED THE PUBLIC HEARING ON APPLICATION NO. 33, FOR A REDUCTION IN ASSESSMENT, AS FILED BY CARGILL OF CALIFORNIA, INC., TO JANUARY 28, 1974, AT 3:30 P.M., AS ANOTHER MATTER HAD PREVIOUSLY BEEN SET FOR JANUARY 28, 1974, AT 2:00 P.M.

Upon motion of Supervisor Marchand, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Ad-
journment.

- 7 MINUTE ORDER NO. 74-7: APPROVED ADJOURNMENT OF BOARD OF EQUALIZATION MEETING AT 3:30 P.M. ON THE 7TH DAY OF JANUARY, 1974, UNTIL JANUARY 14, 1974, AT 2:00 P.M.

Upon motion of Supervisor Espigares, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

X Wm E. Duncan
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY Barbara A. Rodgers
Deputy

TYPED BY bar
PROOF READ BY bar

/ / / / / / / / / / / / / / / /

January 14, 1974

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 14th day of January, 1974, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, as required by law and Minute Order No. 74-7. All members of the Board of Equalization were present on roll call. Chairman Duncan presided at the meeting. The Assistant County Assessor Richard Blickle and two Deputies were present. Charles Mack, County Counsel, was present to advise the Board of Equalization. The meeting was recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-
Hearings- 1973 & 1974.

- 1 MINUTE ORDER NO. 74-8: ORDERED THE COUNTY ASSESSOR TO LOWER THE LAND VALUE FROM \$135,000.00 TO \$128,600.00 TO REFLECT REPLACEMENT COST OF IN-OPERATIVE WELL IN REGARDS TO APPLICATION NO. 27, FOR A REDUCTION IN ASSESSMENT, AS FILED BY ESTATE OF LLOYD FARNHAM. SAID ABOVE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON JANUARY 14, 1974, AT 2:00 P.M. IN THE PRESENCE OF MR. BENJAMIN L. FARNHAM, EXECUTOR.

Upon motion of Supervisor Espigares, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Espigares, Edmonds. Noes: None. Absent: None.

The Board of Equalization recessed at 2:15 P.M. and reconvened at 3:00 P.M.
All members of the Board were present. Chairman Duncan presided at the meeting.

The Board of Equalization recessed at 3:01 P.M. and reconvened at 3:10 P.M.
All members of the Board were present. Chairman Duncan presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings- 1973-1974

- 2 MINUTE ORDER NO. 74-9: CONTINUED THE PUBLIC HEARING SET FOR JANUARY 14, 1974, AT 2:00 P.M. TO MARCH 4, 1974, AT 2:00 P.M., TO CONSIDER APPLICATION NO. 29, FOR A REDUCTION IN ASSESSMENT, AS FILED BY CHARLES FITE, ET AL. SAID ABOVE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON JANUARY 14, 1974, SHORTLY AFTER 2:00 P.M., IN THE PRESENCE OF THE ATTORNEY FOR APPLICANT, MR. PANATTONI.

Upon motion of Supervisor Marchand, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Espigares, Edmonds, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Minutes-Approved.

- 3 MINUTE ORDER NO. 74-10: APPROVED BOARD OF EQUALIZATION MINUTES FOR JANUARY 7, 1974, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Espigares, Edmonds, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1973-1974-

- 4 MINUTE ORDER NO. 74-11: ACCEPTED LETTER FROM CLIFTON FARIS WITHDRAWING APPLICATION NO. 45, FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, AS FILED WITH THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Espigares, Edmonds, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Adjournment.

- 5 MINUTE ORDER NO. 74-12: APPROVED ADJOURNMENT OF BOARD OF EQUALIZATION MEETING AT 3:29 P.M. ON THE 14TH DAY OF JANUARY, 1974, UNTIL JANUARY 28, 1974, AT 2:00 P.M.

Upon motion of Supervisor Marchand, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Espigares, Edmonds, Duncan. Noes: None. Absent: None.

W. E. Duncan
Chairman, Board of Supervisors and
Board of Equalization.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization.

By *Balvina A. Rodgers*
Deputy

(NOTE: MINUTE ORDER NO. 74-98-BOARD OF SUPERVISORS-JANUARY 21, 1974, ACCEPTED LETTER FROM FREDERICK ESTEY, ATTORNEY AT LAW, FOR CARGILL) (OF CALIF., INC., WITHDRAWING CARGILL OF CALIF., INC., APPLICATION NO. 53, FOR A REDUCTION IN ASSESSMENT) (AS FILED WITH THE CLERK.)

TYPED BY *BAR*
PROOF READ BY *BAR*

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 4th day of February, 1974, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, as required by law and Minute Order No. 73-45. All members of the Board of Equalization were present on roll call. Chairman Duncan presided at the meeting. The Assistant County Assessor, Richard Blickle was present, representing the County Assessor, Marion Baker. The County Counsel, Charles Mack, was present, to advise the Board of Equalization.

File:
BOARD OF EQUALIZATION-Hearings
1973 & 1974.

- 1 MINUTE ORDER NO. 74-13: CONTINUED THE PUBLIC HEARING SET FOR FEBRUARY 4, 1974, AT 2:00 P.M., TO FEBRUARY 11, 1974, AT 2:00 P.M., TO CONSIDER APPLICATION NO. 48, FOR A REDUCTION IN ASSESSMENT, AS FILED BY KENTUCKY VILLAGE, INC. SAID ABOVE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON FEBRUARY 4, 1974, AT 2:00 P.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Minutes-
Approved.

- 2 MINUTE ORDER NO. 74-14: APPROVED BOARD OF EQUALIZATION MINUTES FOR JANUARY 14, 1974, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

NOTE: (MINUTE ORDER NO. 74-129-BOARD OF SUPERVISORS-JANUARY 28, 1974-ACCEPTED THE REQUEST OF THE COUNTY ASSESSOR) (AS FILED WITH THE CLERK, TO RESCHEDULE PUBLIC HEARINGS ON BOARD OF EQUALIZATION APPLICATIONS NOS. 17, 18, 19, 20 AND 53, FOR A REDUCTION IN ASSESSMENT, AS FILED BY HUNT-WESSON FOODS, INC., PROFOOD NO. 1, PROFOOD NO. 2) (AND HUNTLEASE, INC., TO BE HEARD ON APRIL 22, 1974, AT 2:00 P.M., INSTEAD OF FEBRUARY 4, 1974, IN ACCORDANCE WITH THE APPLICANTS REQUEST.)

FEBRUARY 4, 1974
FEBRUARY 11, 1974

File:
BOARD OF EQUALIZATION-Adjourn-
ment.

- 3 MINUTE ORDER NO. 74-15: THE CHAIRMAN OF THE BOARD OF EQUALIZATION VERBALLY
ADJOURNED THE MEETING AT 2:05 P.M. ON THE 4TH DAY OF FEBRUARY, 1974, UNTIL
FEBRUARY 11, 1974, AT 2:00 P.M.

X W. E. Duncan
CHAIRMAN OF THE BOARD OF SUPER-
VISORS AND BOARD OF EQUALIZATION

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY Balanda Rodgers
Deputy

TYPED BY bar
PROOF READ BY bar

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FEBRUARY 11, 1974

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 11th day of February, 1974, shortly after 2:00 P.M., in the Board of Supervisor's Chambers, Room 207, Yolo County Courthouse, Woodland, California, as required by law and Minute Order No. 74-15. All members of the Board of Equalization were present on roll call. Chairman Duncan presided at the meeting. The Assistant County Assessor, Richard Blickle, was present, representing the County Assessor, Marion Baker. The County Counsel, Charles Mack, was present to advise the Board of Equalization.

File:
BOARD OF EQUALIZATION-
Hearings- 1973 & 1974.

- 1 MINUTE ORDER NO. 74-16: ACCEPTED LETTER FROM THOMAS M. FRENCH, ATTORNEY AT
LAW, ON BEHALF OF FRED Y. IWASAKI AND FAMILY, WITHDRAWING APPLICATION NO. 25,
FOR A REDUCTION IN ASSESSMENT, AS FILED WITH THE CLERK. SAID ABOVE MATTER WAS
CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON FEBRUARY 11, 1974, SHORTLY
AFTER 2:00 P.M.

Upon motion of Supervisor Stephens, seconded by Supervisor Edmonds, and duly carried, the
above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1973 & 1974.

- 2 MINUTE ORDER NO. 74-17: CONTINUED THE PUBLIC HEARING SET FOR FEBRUARY 11, 1974,
AT 2:00 P.M., TO APRIL 8, 1974, AT 2:00 P.M., TO CONSIDER APPLICATIONS NOS. 30,
31 AND 32, FOR A REDUCTION IN ASSESSMENT, AS FILED BY DONALD G. ANDERSON. SAID
ABOVE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON FEBRUARY 11,
1974, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Espigares, seconded by Supervisor Marchand, and duly carried,
the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1973 & 1974.

- 3 MINUTE ORDER NO. 74-18: ACCEPTED LETTER FROM F.E. HEARD, SECRETARY,
KENTUCKY VILLAGE INC., WITHDRAWING APPLICATION NO. 48, FOR A REDUCTION
IN ASSESSMENT, AS FILED WITH THE CLERK. SAID ABOVE MATTER WAS CONSIDERED
AT A PUBLIC HEARING HELD ON FEBRUARY 11, 1974, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Espigares, seconded by Supervisor Marchand, and duly carried, the
above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Minutes-Approved.

- 4 MINUTE ORDER NO. 74-19: APPROVED BOARD OF EQUALIZATION MINUTES FOR
FEBRUARY 4, 1974, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Espigares, and duly carried, the
above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Adjournment.

- 5 MINUTE ORDER NO. 74-20: THE CHAIRMAN OF THE BOARD OF EQUALIZATION VERBALLY ADJOURNED THE MEETING AT 2:14 P.M. ON THE 11TH DAY OF FEBRUARY, 1974, UNTIL FEBRUARY 25, 1974, AT 2:00 P.M.

W. E. Duncan
CHAIRMAN, BOARD OF SUPERVISORS
AND BOARD OF EQUALIZATION

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization.

BY *Balmain Rodgers*
Deputy

TYPED BY pcc
PROOF READ BY bar

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NOTE: (FEBRUARY 19, 1974---BOARD OF SUPERVISORS-- MINUTE ORDER NO. 74-191: SET APRIL 15, 1974, AT 2:00 P.M., AS THE DATE AND TIME TO CONTINUE PUBLIC HEARING ON BOARD OF EQUALIZATION APPLICATION NO. 15, FOR A REDUCTION IN ASSESSMENT PREVIOUSLY SCHEDULED FOR FEBRUARY 25, 1974, AT 2:00 P.M., AS REQUESTED BY AMSTAR CORPORATION, SPRECKELS SUGAR DIVISION.)

(FEBRUARY 25, 1974, BOARD OF SUPERVISORS---MINUTE ORDER NO. 74-233: AUTHORIZED A SUBPOENA TO BE ISSUED FOR WILLIAM B. JACKSON, OFFICE OF ASSESSMENT STANDARDS, STATE BOARD OF EQUALIZATION, SACRAMENTO, CALIFORNIA, TO APPEAR BEFORE THE BOARD OF EQUALIZATION OF YOLO COUNTY ON MARCH 4, 1974, AT 2:00 P.M., TO TESTIFY AS A WITNESS IN THE MATTER OF APPLICATION NO. 29 FOR A REDUCTION IN ASSESSMENT AS FILED BY CHARLES FITE, ET AL, AND AUTHORIZED THE CHAIRMAN OF THE BOARD OF EQUALIZATION TO SIGN SAID SUBPOENA.)

MARCH 4, 1974

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 4th day of March, 1974, shortly after 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, as required by law and Minute Order No. 74-9. All members of the Board of Equalization were present. Chairman Duncan presided at the meeting. The County Assessor, Marion Baker, Richard Blickle, Assistant County Assessor, Lew Landis, Mr. Barga, Auditor-Appraiser, and Malcolm Nicolson, Assessor's Department, were present. William Jackson, Office of Assessment Standards, State Board of Equalization, Sacramento, California, was present, in accordance with a Subpoena, authorized by the Board of Supervisors on February 25, 1974. The Chief County Counsel, Walter Colby, was present to advise the County Assessor. The County Counsel, Charles Mack, was present to advise the Board of Equalization. Others present were Leonard C. Panattoni, Attorney at Law, representing Charles Fite, et al and Mr. Buzz Oates. The meeting was recorded on the County Tape Recorder.

The Board of Equalization recessed at 4:30 P.M. and reconvened at 4:45 P.M. All members of the Board were present. Chairman Duncan presided.

Supervisor Espigares was excused at 5:27 P.M. and returned at 5:29 P.M.

The Board of Equalization recessed at 5:40 P.M. and reconvened at 5:45 P.M. All members of the Board were present. Chairman Duncan presided.

The Board of Equalization accepted the Chief County Counsel's request that the County Assessor's Exhibits be marked Assessor's Exhibit 1 and be made a part of the record and filed with the Clerk.

File:
BOARD OF EQUALIZATION-Hearings-
Hearings-1973-1974.

- 1 MINUTE ORDER NO. 74-21: UPHELD THE ASSESSOR'S FIGURES ON THE LAND AND THE BUILDING, IN ACCORDANCE WITH THE ASSESSOR'S RECOMMENDATION FILED WITH THE CLERK, AND DENIED APPLICATION NO. 29, FOR A REDUCTION IN ASSESSMENT, AS FILED BY CHARLES FITE, ET AL. SAID ABOVE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON MARCH 4, 1974, SHORTLY AFTER 2:00 P.M., IN THE PRESENCE OF LEONARD PANATTONI, ATTORNEY AT LAW, REPRESENTING CHARLES FITE, ET AL AND MR. BUZZ OATES.

Upon motion of Supervisor Espigares, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Minutes-
Approved.

- 2 MINUTE ORDER NO. 74-22: APPROVED BOARD OF EQUALIZATION MINUTES FOR FEBRUARY 11, 1974, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

MARCH 4, 1974
MARCH 25, 1974

File:
BOARD OF EQUALIZATION-Adjourn-
ment.

3 MINUTE ORDER NO. 74-23: APPROVED ADJOURNMENT OF BOARD OF EQUALIZATION
MEETING AT 6:55 P.M. ON THE 4TH DAY OF MARCH, 1974, UNTIL APRIL 8, 1974,
AT 2:00 P.M.

Upon motion of Supervisor Stephens, seconded by Supervisor Marchand, and duly carried, the
above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

X W E Duncan
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY Barbara A. Rodgers
Deputy

TYPED BY bar
PROOF READ BY bar

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MARCH 25, 1974

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the
25th day of March, 1974, at 3:22 P.M., in the Board of Supervisors' Chambers, Room 207,
Yolo County Courthouse, Woodland, California. All members of the Board of Equalization
were present on roll call, except Supervisor Edmonds, excused to answer a phone call.
Chairman Duncan presided at the meeting. County Counsel Charles Mack was present.

File:
BOARD OF EQUALIZATION-Hearings-
1973 & 1974.

1 MINUTE ORDER NO. 74-24: AUTHORIZED A SUBPEONA TO BE ISSUED FOR
MIKE FOLEY, CITY PLANNING DEPARTMENT, CITY OF DAVIS, CALIFORNIA,
TO APPEAR BEFORE THE BOARD OF EQUALIZATION OF YOLO COUNTY ON APRIL
8, 1974, AT 2:00 P.M., TO TESTIFY AS A WITNESS IN THE MATTER OF
APPLICATION NOS. 30, 31 AND 32, FOR A REDUCTION IN ASSESSMENT, AS
FILED BY DONALD G. ANDERSON.

Upon motion of Supervisor Marchand, seconded by Supervisor Stephens, and duly carried,
the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Espigares, Duncan. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-Adjourn-
ment.

2 MINUTE ORDER NO. 74-25: THE CHAIRMAN OF THE BOARD OF EQUALIZATION
VERBALLY ADJOURNED THE MEETING AT 3:24 P.M. ON THE 25TH DAY OF MARCH,
1974, UNTIL APRIL 8, 1974, AT 2:00 P.M.

X W E Duncan
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY Barbara A. Rodgers Deputy

TYPED BY bar
PROOF READ BY bar

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The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 8th day of April, 1974, shortly after 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, as required by law and Minute Order No. 74-25. All members of the Board of Equalization were present, except Supervisor Marchand, who was excused. Chairman Duncan presided at the meeting. The County Assessor, Marion Baker, Richard Blickle, Assistant County Assessor and Nick Nicolson were present. Walter Colby, Chief Deputy County Counsel, was present to advise the County Assessor. Charles Mack, County Counsel, was present to advise the Board of Equalization. Mike Foley, City Planner, City of Davis, was present, in accordance with a Subpoena issued by the Board on March 25, 1974. Applicant Donald G. Anderson was present and Ronald J. Peters, Shorthand Reporter, requested by Donald G. Anderson, was also present. The hearing was recorded on the County Tape Recorder. The Board of Equalization recessed at 2:03 P.M. and reconvened at 2:08 P.M. All members of the Board were present, except Supervisor Marchand, excused. Chairman Duncan presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings-1973 & 1974.

- 1 MINUTE ORDER NO. 74-26: SETS TWO YEARS AS THE TIME FOR DEVELOPMENT AND DIRECTED THE COUNTY ASSESSOR TO RESEARCH THE INTEREST RATE AS OF LIEN DATE 1973 AND REPORT BACK TO THE BOARD OF EQUALIZATION ON APRIL 29, 1974, AT 2:30 P.M., FOR THE BOARD TO MAKE A FINAL ORDER ON THE MATTER OF INTEREST RATE PERTAINING TO APPLICATION NOS. 30, 31 AND 32, FOR A REDUCTION IN ASSESSMENT, AS FILED BY DONALD G. ANDERSON. SAID ABOVE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON APRIL 8, 1974, SHORTLY AFTER 2:00 P.M. IN THE PRESENCE OF THE APPLICANT, MR. DONALD G. ANDERSON.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Edmonds, Espigares, Duncan. Noes: None. Absent: Marchand.

File:
BOARD OF EQUALIZATION-
Hearings- 1973 & 1974.

- 2 MINUTE ORDER NO. 74-27: CONTINUED THE PUBLIC HEARING SET FOR APRIL 15, 1974, AT 2:00 P.M. TO JUNE 24, 1974, AT 2:00 P.M. TO CONSIDER APPLICATION NO. 15, FOR A REDUCTION IN ASSESSMENT, AS FILED BY AMSTAR CORPORATION, SPRECKELS SUGAR DIVISION, IN ACCORDANCE WITH THE REQUEST FILED WITH THE CLERK.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Edmonds, Espigares, Duncan. Noes: None. Absent: Marchand.

File:
BOARD OF EQUALIZATION-
Minutes- Approved.

- 3 MINUTE ORDER NO. 74-28: APPROVED BOARD OF EQUALIZATION MINUTES FOR MARCH 4 AND 25, 1974, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Edmonds, Espigares, Duncan. Noes: None. Absent: Marchand.

File:
BOARD OF EQUALIZATION-
Adjournment.

- 4 MINUTE ORDER NO. 74-29: APPROVED ADJOURNMENT OF BOARD OF EQUALIZATION MEETING AT 3:20 P.M. ON THE 8th DAY OF APRIL, 1974, UNTIL APRIL 22, 1974, AT 2:00 P.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Edmonds, Espigares, Duncan. Noes: None. Absent: Marchand.

W. E. Duncan
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *Balmain Rodgers*
Deputy

TYPED BY *BO*
PROOF READ BY *EL*

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 22nd day of April, 1974, shortly after 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, as required by law and Minute Order No. 74-29. All members of the Board of Equalization were present. Chairman Duncan presided at the meeting. The County Assessor was represented by Richard Blickle, Assistant County Assessor, Walter Colby, Chief Deputy County Counsel and Charles Mack, County Counsel were present. The Hearing was recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-
Hearings- 1973 & 1974.

- 1 MINUTE ORDER NO. 74-30: CONTINUED THE PUBLIC HEARING SET FOR APRIL 22, 1974, AT 2:00 P.M., TO JUNE 3, 1974, AT 2:00 P.M., TO CONSIDER APPLICATION NOS. 17, 18, 19, 20 AND 53, FOR A REDUCTION IN ASSESSMENT, AS REQUESTED VERBALLY BY THE CHIEF DEPUTY COUNTY COUNSEL, WALTER COLBY, ON BEHALF OF HUNT-WESSON FOODS, INC., PROFOOD NO. 1, PROFOOD NO. 2 AND HUNTLEASE, AS DISCUSSED IN A TELEPHONE CONVERSATION WITH V. JUDSON KLEIN, AGENT FOR SAID ABOVE CORPORATIONS.

Upon motion of Supervisor Marchand, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Minutes-Approved.

- 2 MINUTE ORDER NO. 74-31: APPROVED THE BOARD OF EQUALIZATION MINUTES FOR APRIL 8, 1974, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Adjournment.

- 3 MINUTE ORDER NO. 74-32: APPROVED ADJOURNMENT OF BOARD OF EQUALIZATION MEETING AT 2:20 P.M. ON THE 22ND DAY OF APRIL, 1974, UNTIL APRIL 29, 1974, AT 2:30 P.M.

Upon motion of Supervisor Marchand, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

W. E. Duncan
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *Barbara Rodgers*
Deputy

TYPED BY _____
PROOF READ BY _____

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(CLERKS NOTE: RESCHEDULED PUBLIC HEARING FROM JUNE 24, 1974, TO JULY 8, 1974, AT 2:00 P.M.)
(BY MINUTE ORDER NO. 74-450, BOARD OF SUPERVISORS ON APRIL 22, 1974, FOR CONSIDERATION OF)
(APPLICATION NO. 15, FOR A REDUCTION IN ASSESSMENT, AS FILED BY AMSTAR CORPORATION -)
(SPRECKELS SUGAR DIVISION.)

APRIL 29, 1974

The Yolo County Board of Supervisors sitting as a Board of Equalization met the 29th day of April, 1974, at 2:55 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, as required by law and Minute Order No. 74-32. All members of the Board of Equalization were present, except Supervisors Stephens and Espigares. Chairman Duncan presided at the meeting. County Counsel was present.

File:
BOARD OF EQUALIZATION-Hearings-
1973.

- 1 MINUTE ORDER NO. 74-33: CONTINUED TO MAY 20, 1974, AT 2:00 P.M., THE COUNTY ASSESSOR'S REPORT FOR THE BOARD TO MAKE A FINAL ORDER ON THE INTEREST RATE PERTAINING TO APPLICATION NOS. 30, 31 AND 32, FOR REDUCTION IN ASSESSMENT, AS FILED BY DONALD G. ANDERSON.

Upon motion of Supervisor Edmonds, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Marchand, Edmonds, Duncan. Noes: None. Absent: Stephens, Espigares.

File:
BOARD OF EQUALIZATION-
Minutes-Approved.

- 2 MINUTE ORDER NO. 74-34: APPROVED BOARD OF EQUALIZATION MINUTES FOR APRIL 22, 1974, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Marchand, Edmonds, Duncan. Noes: None. Absent: Stephens, Espigares.

File:
BOARD OF EQUALIZATION-
Adjournment.

- 3 MINUTE ORDER NO. 74-35: BOARD OF EQUALIZATION MEETING WAS ADJOURNED AT 3:00 P.M. ON APRIL 29, 1974, BY THE CHAIRMAN, UNTIL MAY 20, 1974, AT 2:00 P.M.

X *W E Duncan*
CHAIRMAN, BOARD OF SUPERVISORS
AND BOARD OF EQUALIZATION,
COUNTY OF YOLO, STATE OF CALIF-
ORNIA.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *Balanda Balanda*
Deputy

TYPED BY bar
PROOF READ BY bar

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May 20, 1974

The Yolo County Board of Supervisors sitting as a Board of Equalization met the 20th day of May, 1974, at 2:00 P.M., in the Planning Commission Meeting Room, located at 292 West Beamer Street, Woodland, California. All members of the Board of Supervisors were present. Chairman Duncan presided at the meeting. County Counsel Charles R. Mack was present to advise the Board of Equalization. Deputy County Counsel Walter Colby was present to advise the County Assessor. County Assessor's Deputies Malcolm Nicolson and Richard Blickle were present.

File:
BOARD OF EQUALIZATION-
Hearings- 1973

- 1 MINUTE ORDER NO. 74-36: DETERMINED AND ESTABLISHED THE FAIR MARKET VALUE USING THE FIGURES SUBMITTED BY THE ASSESSOR AND EMPLOYING THE MARKET YIELD APPROACH AND THAT THE REDUCTION BE MADE ON THE PREMISE THAT THE ASSESSOR DO IT BY ILLUSTRATION TO ROUND IT OFF TO THE NEAREST \$100.00 ON THE FOLLOWING PARCELS:

A- PARCEL NO. 34-091-04. Application for Reduction in Assessment No. 31

Reduced the Assessed Value on land from -----\$23,200.00 to \$19,350.00
Leave the Assessed Value on the Improvements at ----\$ 4,000.00 -- 4,000.00
Changing the total Assessed Value from \$27,200.00 to \$23,350.00

B- PARCEL NO. 34-093-04. Application for Reduction in Assessment No. 32

Reduced the Assessed Value on land from -----\$24,300.00 to \$20,050.00
Leave the Assessed Value on the Improvements at ----\$14,900.00 -- 14,900.00
Changing the total Assessed Value from -----\$39,200.00 to \$34,950.00

C- PARCEL NO. 34-093-05. Application for Reduction in Assessment No. 30

Reduced the Assessed Value on land from -----\$28,200.00 to \$22,850.00
There are no improvements. ----- 00,000.00 -- \$00,000.00
Changing the total Assessed Value from -----\$28,200.00 to \$22,850.00

Upon motion of Supervisor Stephens, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Edmonds, Espigares, Duncan. Noes: None. Absent: None. Abstaining: Marchand-(as sh did not hear all the testimony from a previous meeting.)

Supervisor Espigares was excused at 2:20 P.M.

File:
BOARD OF EQUALIZATION-
Hearings- 1973

- 2 MINUTE ORDER NO. 74-37: APPROVED BOARD OF EQUALIZATION MINUTES FOR APRIL 29, 1974, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Edmonds, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes Stephens, Marchand, Edmonds, Duncan. Noes: None. Absent: Espigares.

File:
BOARD OF EQUALIZATION-
Hearings- 1973

- 3 MINUTE ORDER NO. 74-38: RESCHEDULED CONTINUED PUBLIC HEARING TO JULY 29, 1974, AT 2:00 P.M. TO CONSIDER PROPOD NO. 1, PROPOD NO. 2 AND HUNTILEASE APPLICATION NOS. 17, 18, 19, 20 AND 53, FOR REDUCTION IN ASSESSMENT THAT WAS PREVIOUSLY SCHEDULED TO BE HEARD ON JUNE 3, 1974, IN ACCORDANCE WITH THE VERBAL REQUEST OF DEPUTY COUNTY COUNSEL WALT COLBY.

Upon motion of Supervisor Marchand, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Duncan. Noes: None. Absent: Espigares.

Supervisor Espigares returned at 2:30 P.M.

File:
BOARD OF EQUALIZATION-
Adjournment.

- 4 MINUTE ORDER NO. 74-39: APPROVED ADJOURNMENT OF BOARD OF EQUALIZATION MEETING AT 2:35 P.M. ON MAY 20, 1974, UNTIL JULY 8, 1974, AT 2:00 P.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

W. E. Duncan
CHAIRMAN-Board of Supervisors and
Board of Equalization

ATTEST:

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *Barbara Rodgers* Deputy

TYPED BY _____
PROOF READ BY _____

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JULY 15, 1974

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 15th day of July, 1974, at 2:06 P.M., in the Planning Commission Meeting Room, at 292 West Beamer Street, Woodland, California. All members of the Board of Equalization were present, except Supervisors Stephens and Edmonds. Chairman Duncan presided at the meeting.

File:
BOARD OF EQUALIZATION-Hearings-
1974.

- 1 MINUTE ORDER NO. 74-40: SETS AUGUST 26, 1974, AT 2:00 P.M., AS THE DATE TO COMMENCE HEARING ON APPLICATIONS FOR REDUCTION IN ASSESSMENTS BEFORE THE BOARD OF EQUALIZATION.

Upon motion of Supervisor Marchand, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Marchand, Espigares, Duncan. Noes: None. Absent: Stephens, Edmonds.

File:
BOARD OF EQUALIZATION-Hearings-
1974.

- 2 MINUTE ORDER NO. 74-41: AMENDED MINUTE ORDER NO. 74-36 PERTAINING TO B-PARCEL NO. 34-093-04, APPLICATION FOR REDUCTION IN ASSESSMENT NO. 32, TO READ: "LEAVE THE ASSESSED VALUE ON THE IMPROVEMENTS AT \$14,000 CHANGING THE TOTAL ASSESSED VALUE FROM \$38,300.00 TO \$34,300.00" INSTEAD OF FROM \$49,200.00 TO \$34,950.00.

Upon motion of Supervisor Marchand, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Marchand, Espigares, Duncan. Noes: None. Absent: Stephens, Edmonds.

File:
BOARD OF EQUALIZATION-Hearings-
1974.

MINUTE ORDER NO. 74-42: APPROVED FINDINGS CONCLUSIONS AND ORDER ON APPLICATION NO. 73-28 IN THE MATTER OF APPLICATION NO. 28 FOR A REDUCTION IN ASSESSMENT, FILED BY OATES, FITE AND ERICKSON; APPROVED FINDINGS, CONCLUSIONS AND ORDER ON APPLICATION NO. 73-29 IN THE MATTER OF APPLICATION NO. 29 FOR A REDUCTION IN ASSESSMENT, FILED BY CHARLES FITE, ET AL; AND AUTHORIZED THE CHAIRMAN OF THE BOARD OF SUPERVISORS TO SIGN THE DOCUMENTS.

Upon motion of Supervisor Espigares, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Marchand, Espigares, Duncan. Noes: None. Absent: Stephens, Edmonds.

BEFORE THE BOARD OF SUPERVISORS OF THE
COUNTY OF YOLO, STATE OF CALIFORNIA
SITTING AS A COUNTY BOARD OF EQUALIZATION

In the Matter of the
Application of

OATES, FITE & ERICKSON,

Applicants.

APPLICATION NO. 73-28

FINDINGS, CONCLUSIONS
AND ORDER

The above entitled cause came on regularly for hearing on November 26th, 1973 before the Board of Supervisors of the County of Yolo sitting as a County Board of Equalization, Applicant OATES, FITE & ERICKSON appearing by Buzz Oates, and Marion F. Baker, Assessor, also appearing. The Board having considered the application and argument offered by the parties and being fully advised in the premises, now makes the following findings and conclusions:

FINDINGS AND CONCLUSIONS

1. The name of the applicant is OATES, FITE & ERICKSON.
2. Its address is 11363 Folsom Blvd., Rancho Cordova, CA 95670.
3. The description of the property for which a reduced assessment is requested is Parcel No. 27-320-24-1, known as 1229 Kentucky Avenue, Woodland, California.
4. The full cash value of the land of the subject property is \$23,000; this valuation is based upon a valuation of \$13,850 per acre and on consideration of the following sales which are found to be comparable:
 - A) Assessor's Parcel No. 27-420-05 in April 1973 for \$15,600 per acre;
 - B) Assessor's Parcel No. 5-010-31 in October 1972 for \$15,400 per acre;
 - C) Assessor's Parcel No. 26-331-15 in 1972 for \$17,250 per acre;
 - D) Assessor's Parcel No. 26-333-09 in April 1972 for \$23,950 per acre;
 - E) Assessor's Parcel No. 26-221-21 in February 1973 for \$13,340 per acre.
5. The properties asserted by applicant to be comparable to the subject property are found not to be comparable.
6. The full cash value of the improvements located upon the subject property of this application is found to be \$141,000. This valuation is based upon both the reproduction and replacement cost approach to value, considering typical or economic costs, and the income approach to value, considering the income stream of the subject property, and upon verified market data, i.e., other comparable rental units in the immediate area.
7. The applicant's reported costs as set forth in Applicant's Exhibit No. 1 are rejected as not revealing the full cash value of the subject property, inasmuch as this Board finds that said costs are not typical or economic costs, and that said costs alone do not reveal the full cash value of improvements on real property with an income stream.
8. Applicant is not entitled to any portion of the relief requested in its application.

On the basis of the foregoing conclusions, IT IS HEREBY ORDERED AS FOLLOWS:

ORDER

That Applicant take nothing by reason of its Application No. 73-28.

PASSED AND ADOPTED by the Board of Supervisors of the County of Yolo, State of California, sitting as a County Board of Equalization this 15th day of July, 1974, by the following vote:

AYES: Marchand, Espigares, Duncan.

NOES: None.

ABSENT: Stephens, Edmonds.

Wm. E. Duncan
CHAIRMAN OF THE BOARD OF SUPERVISORS
SITTING AS A COUNTY BOARD OF EQUALIZATION

NOTICE IS HEREBY GIVEN PURSUANT TO 18 CAC § 308 THAT A REQUEST FOR A TRANSCRIPT OF THE HEARING MUST BE MADE WITHIN SIXTY (60) DAYS AFTER THE FINAL DETERMINATION OF THE BOARD OF SUPERVISORS. SEE 18 CAC § 312.

BEFORE THE BOARD OF SUPERVISORS OF THE
COUNTY OF YOLO, STATE OF CALIFORNIA
SITTING AS A COUNTY BOARD OF EQUALIZATION

In the Matter of the
Application of

CHARLES FITE, et al

Applicants.

APPLICATION NO. 73-29

FINDINGS, CONCLUSIONS
AND ORDER

The above entitled cause came on regularly for hearing on January 14th, 1974, at 2:00 o'clock P.M., at which time said hearing was continued to March 4, 1974, at 2:00 o'clock P.M., before the Board of Supervisors of the County of Yolo sitting as a County Board of Equalization, Applicant CHARLES FITE, et al appearing by Buzz Oates and Marion F. Baker, Assessor, also appearing. The Board having considered the application and argument offered by the parties and being fully advised in the premises, now makes the following findings and conclusions:

FINDINGS & CONCLUSIONS

1. The name of the applicant is CHARLES FITE, et al.
2. Its address is 5599 Ranchero Way, Carmichael, California.
3. The description of the property for which a reduced assessment is requested is Parcel No. 26-331-15 consisting of the land and a concrete tilt-up warehouse building on 3.05 acres of M-2 land located at 1249 and 1259 Commerce Street, City of Woodland, County of Yolo, State of California.
4. The full cash value of the land of the subject property is found to be \$53,600, on the basis of approximately \$17,500 per acre. The value of the said improvements to said land is found to be \$268,400.
5. Said finding and conclusion was based upon the following sales which are comparable:
 - A) Assessor's Parcel No. 27-420-05 in April 1973 for \$15,600 per acre;
 - B) Assessor's Parcel No. 5-010-31 in October 1972 for \$15,400 -.50 per square foot;
 - C) Assessor's Parcel No. 26-333-09 in 1972 for \$10,000 -- .55 per square foot or \$23,950 per acre;
 - D) Assessor's Parcel No. 26-221-21 in 1973 for \$13,300 per acre -- .30 per square foot
6. As to the value of the improvements of the property, the Board considered comparable rents in the area of similar properties, and considered several sales of comparable properties wherein the owners of said properties reported their costs of acquisition.
7. The properties asserted by applicant to be comparable to the subject property are found not to be comparable.
8. The valuation of the improvements as set forth hereinabove is based upon not only the reproduction or replacement costs approach to value, but is based upon market data, i.e., comparable rents and prices, an estimate of the typical or economic cost of construction by reference to market data evidence submitted by the Assessor, and the income approach to value, considering that the subject property has an established income stream.
9. Applicant is not entitled to any portion of the relief requested in its application on the basis of the foregoing conclusions.

IT IS HEREBY ORDERED AS FOLLOWS:

ORDER

That applicant take nothing by reason of its Application No. 73-29.

PASSED AND ADOPTED by the Board of Supervisors of the County of Yolo, State of California, sitting as a County Board of Equalization this 15th day of July, 1974, by the following vote:

AYES: Marchand, Espigares, Duncan.

NOES: None.

ABSENT: Stephens, Edmonds.

Wm. E. Duncan

CHAIRMAN OF THE BOARD OF SUPERVISORS
SITTING AS A COUNTY BOARD OF EQUALIZATION

NOTICE IS HEREBY GIVEN PURSUANT TO 18 CAC § 308 THAT A REQUEST FOR A TRANSCRIPT OF THE HEARING MUST BE MADE WITHIN SIXTH (60) DAYS AFTER THE FINAL DETERMINATION OF THE BOARD OF SUPERVISORS. SEE 18 CAC § 312.

File:
BOARD OF EQUALIZATION-
Hearings-1974.

- 4 MINUTE ORDER NO. 74-43: APPROVED THE BOARD OF EQUALIZATION MINUTES FOR MAY 20, 1974, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Marchand, Espigares, Duncan. Noes: None Absent: Stephens, Edmonds.

File:
BOARD OF EQUALIZATION-
Hearings-1974.

- 5 MINUTE ORDER NO. 74-44: CHAIRMAN OF THE BOARD OF EQUALIZATION ADJOURNED BOARD OF EQUALIZATION MEETING OF JULY 15, 1974, AT 2:12 P.M. UNTIL JULY 29, 1974, AT 2:00 P.M. TO CONSIDER PENDING APPLICATION FOR A REDUCTION IN ASSESSMENT FOR THE 1973 SESSION.

JULY 15, 1974
JULY 29, 1974

X W. E. Duncan
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY Baldwin Rodgers
Deputy

TYPED BY bar
PROOF READ BY bar

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JULY 29, 1974

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 29th day of July, 1974, shortly after 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with Minute Order No. 74-44. All members of the Board of Equalization were present, except Supervisor Edmonds. Chairman Duncan presided at the meeting. County Counsel, Charles Mack, was present to advise the Board. Richard Blickle, Assistant County Assessor, was present to represent the County Assessor, Marion Baker.

Supervisor Espigares was excused at 2:12 P.M.

File:
BOARD OF EQUALIZATION-
Minutes- Approved.
BOARD OF EQUALIZATION-
Hearings- 1973-1974.

- 1 MINUTE ORDER NO. 74-45: APPROVED BOARD OF EQUALIZATION MINUTES FOR JULY 15, 1974, AS PREPARED BY THE CLERK, WITH A CORRECTION IN MINUTE ORDER NO. 74-41 TO READ AS FOLLOWS: "ASSESSED VALUE FROM \$38,300.00 TO \$34,050.00" INSTEAD OF \$39,200.00 TO \$34,950.00. MINUTE ORDER NO. 74-41 READ AS FOLLOWS: "ASSESSED VALUE FROM \$38,300.00 TO \$34,300.00" INSTEAD OF FROM \$49,200.00 TO \$34,950.00.

Upon motion of Supervisor Marchand, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Espigares, Duncan. Noes: None. Absent: Edmonds.

Supervisor Espigares returned at 2:13 P.M.

File:
BOARD OF EQUALIZATION-
Hearings- 1973-1974.

- 2 MINUTE ORDER NO. 74-46: RESCHEDULED CONTINUED PUBLIC HEARING TO AUGUST 19, 1974, SHORTLY AFTER 2:00 P.M., TO CONSIDER APPLICATIONS NOS. 17, 18, 19, 20 AND 53, FOR A REDUCTION IN ASSESSMENT, AS REQUESTED VERBALLY BY THE ASSISTANT COUNTY ASSESSOR, RICHARD BLICKLE, ON BEHALF OF HUNT-WESSON FOODS, INC., PROFOCD NO. 1, PROFOCD NO. 2, AND HUNTLEASE.

Upon motion of Supervisor Marchand, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Espigares, Duncan. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-
Adjournment.

- 3 MINUTE ORDER NO. 74-47: CHAIRMAN OF THE BOARD OF EQUALIZATION ADJOURNED THE BOARD OF EQUALIZATION MEETING AT 2:18 P.M. ON JULY 29, 1974, UNTIL 2:00 P.M. ON AUGUST 19, 1974.

W. E. Duncan
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION.

ATTEST:

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY Baldwin Rodgers
Deputy

TYPED BY _____
PROOF READ BY _____

The Yolo County Board of Supervisors sitting as a Board of Equalization met on August 19, 1974, at 2:00 P.M., in the Planning Commission Meeting Room, located at 292 West Beamer Street, Woodland, California, as required by law and Minute Order No. 74-47. All members of the Board of Equalization were present on roll call, except Supervisor Edmonds. Chairman Duncan presided at the meeting. Assistant County Assessor, Richard Blickle, Mr. Baker, representing Hunt-Wesson Foods, Inc., Malcolm Nicolson and Samuel Berbena, from the Assessor's Office, were present. County Counsel Charles Mack was present to advise the Board of Equalization. The continued Public Hearing was recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-
Hearings- 1973 and 1974

- 1 MINUTE ORDER NO. 74-48: ACCEPTED THE STIPULATION OF VALUES, AS PRESENTED BY THE ASSISTANT ASSESSOR IN THE MATTER OF APPLICATIONS NOS. 17, 18, 19, 20 AND 53, FOR A REDUCTION IN ASSESSMENT OF HUNT-WESSON FOODS, INC., SOUTHERN PACIFIC LAND CO., HUNTILEASE, INC., PROFOOD CORP., AND PROFOOD TWO CORP., AGREEING TO THE CORRECTED VALUES AND INDICATED REDUCTIONS FROM VALUES SHOWN ON THE 1973 ROLL, FILED WITH THE CLERK. SAID ABOVE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON AUGUST 19, 1974, AT 2:00 P.M., IN THE PRESENCE OF MR. PAUL BAKER, ATTORNEY FOR APPLICANTS HUNT-WESSON FOODS, INC., SOUTHERN PACIFIC LAND CO., HUNTILEASE, INC., PROFOOD CORP. AND PROFOOD TWO CORP.

Upon motion of Supervisor Marchand, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Espigares, Duncan. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-
Minutes-Approved.

- 2 MINUTE ORDER NO. 74-49: APPROVED BOARD OF EQUALIZATION MINUTES FOR JULY 15, 1974 AND JULY 29, 1974, AS PREPARED BY THE CLERK.

Upon motion of Supervisors Marchand, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Espigares, Duncan. Noes: None. Absent: Edmonds.

File"
BOARD OF EQUALIZATION-
Adjournment

MINUTE ORDER NO. 74-50: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 2:10 P.M. ON THE 19TH DAY OF AUGUST, 1974, UNTIL AUGUST 26, 1974, AT 2:00 P.M., IN THE PLANNING COMMISSION MEETING ROOM, LOCATED AT 292 WEST BEAMER STREET, WOODLAND, CALIFORNIA.

Upon motion of Supervisor Stephens, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Espigares, Duncan. Noes: None. Absent: Edmonds.

W. E. Duncan
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *Barbara Rodgers*
Deputy

TYPED BY *RCC*
PROOF READ BY *RCC*

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AUGUST 26, 1974

The Yolo County Board of Supervisors sitting as a Board of Equalization met the 26th day of August, 1974, at 2:00 P.M. in the Planning Commission Meeting Room, located at 292 West Beamer Street, Woodland, California, in accordance with Minute Order No. 74-50. All members of the Board of Equalization were present except Supervisor Edmonds. Chairman Duncan presided at the meeting. Asst. County Counsel Colby was present. Deputies Blickle and Nicolson represented County Assessor Marion Baker.

File:
BOARD OF EQUALIZATION-
Hearings- 1974

MINUTE ORDER NO. 74-51: ACCEPTED THE ASSESSOR'S STIPULATION, WAIVED THE APPEARANCE OF THE TAXPAYER AND CORRECTED THE ASSESSMENT ON PARCEL 49-140-20 TO REDUCE THE FULL CASH VALUE FROM \$13,800.00 TO \$11,600.00 ON THE LAND, WITH NO VALUE ON IMPROVEMENTS, WHICH IN EFFECT PRODUCES AN ASSESSED VALUE OF \$2,900.00 ON LAND ONLY, IN REGARDS TO APPLICATION NO. 1 FOR A REDUCTION IN ASSESSMENT AS FILED BY O.F. AND MARGARET V. ZACHORECK. THE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON AUGUST 26, 1974, AT 2:00 P.M.

Upon motion of Supervisor Stephens, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Espigares, Duncan. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-
Hearing- 1974.

- 2 MINUTE ORDER NO. 74-52: ACCEPTED THE ASSESSOR'S STIPULATION, WAIVED THE APPEARANCE OF THE TAXPAYER AND CORRECTED THE ASSESSMENT ON PARCEL 48-090-05 TO REDUCE THE FULL CASH VALUE OF THE PROPERTY FROM \$34,400.00 TO \$29,600.00 WITH \$18,800.00 ALLOCATED TO THE LAND AND \$10,800.00 TO IMPROVEMENTS MAKING THE ASSESSED VALUE \$4,700.00 ON THE LAND AND \$2,700.00 ON IMPROVEMENTS, WITH NO VALUE ASSIGNED TO THE TREES, IN REGARDS TO APPLICATION NO. 2 FOR A REDUCTION IN ASSESSMENT AS FILED BY HERSCHEL AND GLORIA JOHNSON. THE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON AUGUST 26, 1974, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Stephens, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Espigares, Duncan. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION
Minutes-Approved.

- 3 MINUTE ORDER NO. 74-53: APPROVED BOARD OF EQUALIZATION MINUTES FOR AUGUST 19, 1974, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Espigares, Duncan. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-
Adjournment.

- 4 MINUTE ORDER NO. 74-54: APPROVED ADJOURNMENT OF BOARD OF EQUALIZATION MEETING AT 2:15 P.M. ON AUGUST 26, 1974, UNTIL SEPTEMBER 10, 1974, AT 2:00 P.M. IN THE PLANNING COMMISSION MEETING ROOM LOCATED AT 292 WEST BEAMER STREET, WOODLAND, CALIFORNIA.

Upon motion of Supervisor Espigares, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Espigares, Duncan. Noes: None. Absent: Edmonds.

Wm E. Sullivan
CHAIRMAN, BOARD OF SUPERVISORS
AND BOARD OF EQUALIZATION.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

By Barbara Rodgers
Deputy

TYPED BY _____
PROOF READ BY _____

SEPTEMBER 10, 1974

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 10th day of September, 1974, at 2:00 P.M., in the Planning Commission Meeting Room, located at 292 West Beamer Street, Woodland, California, in accordance with Minute Order No. 74-54. All members of the Board of Equalization were present. Chairman Duncan presided at the meeting. County Counsel Charles R. Mack was present. County Assessor Marion Baker and his deputies Blickle and Nicolson were present.

File:
BOARD OF EQUALIZATION-
Hearings-1974.

- 1 MINUTE ORDER NO. 74-55: CONTINUED PUBLIC HEARING TO OCTOBER 7, 1974, AT 2:00 P.M., TO CONSIDER APPLICATION NO. 11 AND NO. 12 FOR A REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION AS FILED BY DAVID M. HORWITZ, AGENT FOR STRAW HAT RESTAURANT CORP. THE REQUEST FOR CONTINUATION OF THE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON SEPTEMBER 10, 1974, AT 2:00 P.M.

Upon motion of Supervisor Marchand, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1974.

- 2 MINUTE ORDER NO. 74-56: ACCEPTED THE ASSESSOR'S STIPULATION AS FILED WITH THE CLERK; WAIVED THE APPEARANCE OF THE TAXPAYER AT THIS PUBLIC HEARING; AND CORRECTED THE ASSESSMENT ON PARCEL 25-430-03 BY REDUCING THE FULL CASH VALUE FROM \$62,600.00 TO \$31,400.00 AND THE CORRESPONDING ASSESSED VALUE BE CHANGED TO \$7,850.00, IN REGARDS TO APPLICATION NO. 3 FOR A REDUCTION IN ASSESSMENT AS FILED BY ROGER SANS FOR MONUMENT HILL MEMORIAL PARK. THE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON SEPTEMBER 10, 1974, SHORTLY AFTER 2:00 P.M. Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:
Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1974.

- 3 MINUTE ORDER NO. 74-57: CONTINUED PUBLIC HEARING TO OCTOBER 7, 1974, AT 2:00 P.M. TO CONSIDER APPLICATION NO. 41, FOR A REDUCTION IN ASSESSMENT, AS FILED BY FORT SUTTER COMPANY, IN ORDER TO ALLOW TIME FOR A REPRESENTATIVE OF FORT SUTTER COMPANY TO MEET WITH THE ASSESSOR TO SEE HOW HE ASSESSED THE PROPERTY.

Upon motion of Supervisor Marchand, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1974.

- 4 MINUTE ORDER NO. 74-58: DENIED REDUCTION IN ASSESSMENT ON APPLICATION NO. 5, AS FILED BY WALTER J. WILD, DUE TO NON-APPEARANCE OF MR. WILD. THE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON SEPTEMBER 10, 1974, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Minutes-Approved.

- 5 MINUTE ORDER NO. 74-59: APPROVED BOARD OF EQUALIZATION MINUTES FOR AUGUST 26, 1974, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Espigares, Duncan. Noes: Edmonds. -(As he was absent for that meeting) Absent: None.

File:
BOARD OF EQUALIZATION-
Adjournment.

- 6 MINUTE ORDER NO. 74-60: THE CHAIRMAN ADJOURNED THE BOARD OF EQUALIZATION AT 2:35 P.M. UNTIL SEPTEMBER 16, 1974, AT 2:00 P.M., IN THE PLANNING COMMISSION MEETING ROOM, LOCATED AT 292 WEST BEAMER STREET, WOODLAND, CALIFORNIA.

X *W. E. Duncan*
CHAIRMAN, BOARD OF SUPERVISORS &
BOARD OF EQUALIZATION

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *Barbara Rodgers*
Deputy

TYPED BY bar
PROOF READ BY

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SEPTEMBER 16, 1974

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 16th day of September, 1974, at 2:00 P.M. in the Planning Commission meeting room located at 292 West Beamer Street, Woodland, California, in accordance with Minute Order No. 74-60. All members of the Board of Supervisors were present. Chairman Duncan presided at the meeting. County Counsel Charles R. Mack was present. Richard Blickle and Malcolm Nicolson Deputy County Assessors, were present to represent the County Assessor Marion Baker.

File:
BOARD OF EQUALIZATION-
Hearings-1974

- 1 MINUTE ORDER NO. 74-61: UPHELD THE FINDINGS OF THE COUNTY ASSESSOR AND DENIED APPLICATION NO. 50, FOR A REDUCTION IN ASSESSMENT, AS FILED BY CARL D. LINDBERG, AFTER THE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON SEPTEMBER 16, 1974, AT 2:00 P.M. IN THE PRESENCE OF MR. LINDBERG.

Upon motion of Supervisor Stephens, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

SEPTEMBER 16, 1974
SEPTEMBER 23, 1974File:
BOARD OF EQUALIZATION-
Hearings-

- 2 MINUTE ORDER NO. 74-62: ACCEPTED THE WITHDRAWAL OF APPLICATION NOS. 51 AND 52, AS REQUESTED BY HARRY SUBLETTE, AGENT FOR MERRITT ISLAND CORP. ETAL, IN ACCORDANCE WITH THE LETTER FILED WITH THE CLERK. THE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON SEPTEMBER 16, 1974, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1974

- 3 MINUTE ORDER NO. 74-63: CONTINUED TO OCTOBER 7, 1974, AT 2:00 P.M. A PUBLIC HEARING TO CONSIDER APPLICATION NO. 58, FOR A REDUCTION IN ASSESSMENT, IN ACCORDANCE WITH THE REQUEST OF SEPTEMBER 9, 1974, FILED WITH THE CLERK.

Upon motion of Supervisor Espigares, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1974

- 4 MINUTE ORDER NO. 74-64: APPLICATION NO. 42, FOR A REDUCTION IN ASSESSMENT, AS FILED BY KANEMATSU-GOSHC WAS CONSIDERED AND DENIED AS THE BOARD OF EQUALIZATION HAS NO JURISDICTION TO MAKE A DECISION ON THE MATTER. THE APPLICATION WAS CONSIDERED AT A PUBLIC HEARING HELD ON SEPTEMBER 16, 1974, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

The Board of Equalization recessed at 2:55 P.M. and reconvened at 3:20 P.M.
All members of the Board were present. Chairman Duncan presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings- 1974

- 5 MINUTE ORDER NO. 74-65: CONTINUED PUBLIC HEARING TO SEPTEMBER 30, 1974, AT 2:00 P.M. TO CONSIDER APPLICATION NO. 54, FOR A REDUCTION IN ASSESSMENT, AS FILED BY ROBERT W. JARVIS AND REQUESTED THE CLERK TO SEND MR. JARVIS NOTICE OF THIS CONTINUANCE.

Upon motion of Supervisor Marchand, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION -
Hearings- 1974

- 6 MINUTE ORDER NO. 74-66: BOARD OF EQUALIZATION MEETING WAS ADJOURNED AT 3:25 P.M. ON SEPTEMBER 16, 1974, BY THE CHAIRMAN OF THE BOARD OF EQUALIZATION, UNTIL SEPTEMBER 23, 1974, AT 2:00 P.M. AT THE PLANNING COMMISSION MEETING ROOM, LOCATED AT 292 WEST BEAMER STREET, WOODLAND, CALIFORNIA.

W. E. Duncan
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-officio Clerk of the Board of
Supervisors and Board of Equalization

By *Balsarah Rodgers*
Deputy

TYPED BY
PROOF READ BY *LAH*

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SEPTEMBER 23, 1974

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 23rd day of September, 1974, at 2:00 P.M. in the Planning Commission Meeting Room, located at 292 West Beamer Street, Woodland, California, in accordance with Minute Order No. 74-66. All members of the Board of Equalization were present. Chairman Duncan presided at the meeting. County Counsel Charles R. Mack was present to represent the Board of Equalization. Walter Colby, Deputy County Counsel, was present to represent the County Assessor's Office. County Assessor Marion Baker and his Deputies Mrs. Hand, Mr. Blickle and Mr. Nicolson were also present.

File:
BOARD OF EQUALIZATION-
Hearings- 1974

- 1 MINUTE ORDER NO. 74-67: ON ADVISE OF COUNTY COUNSEL, IN REGARDS TO SUPERVISORS DUNCAN AND STEPHENS HAVING PREVIOUS BUSINESS TRANSACTIONS WITH SPRECKELS SUGAR CO., AND THERE BEING NO OBJECTIONS FROM THE APPLICANT, THE ASSESSOR OR ANY MEMBER OF THE BOARD OF EQUALIZATION, SUPERVISORS DUNCAN AND STEPHENS REMAINED SEATED ON THE BOARD OF EQUALIZATION OF YOLO COUNTY TO CONSIDER APPLICATION NO. 15, FOR A REDUCTION IN ASSESSMENT FOR THE 1973 SESSION, AS FILED BY AMSTAR CORPORATION SPECKELS SUGAR DIVISION.

The Board of Equalization recessed at 3:20 P.M. and reconvened at 3:30 P.M. to continue consideration of Application No. 15 mentioned above. All members of the Board of Equalization were present. Chairman Duncan presided at the meeting.

The Board of Equalization recessed at 4:15 P.M. and reconvened at 4:25 P.M. to continue consideration of Application No. 15 mentioned above. All members of the Board of Equalization were present. Chairman Duncan presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings- 1973

- 2 MINUTE ORDER NO. 74-68: UPHELD THE ASSESSOR'S APPRAISAL FIGURES AND DENIED APPLICATION NO. 15, FOR A REDUCTION IN ASSESSMENT FOR THE 1973 SESSION, AS FILED BY AMSTAR CORPORATION SPECKELS SUGAR DIVISION. THE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON SEPTEMBER 23, 1974, COMMENCING AT 2:00 P.M., IN THE PRESENCE OF ROBERT L. SCHMAK, ATTORNEY FOR APPLICANT, AND IN THE PRESENCE OF W.K. MOORE AND L.E. MAYER, OF THE STATE BOARD OF EQUALIZATION.

Upon motion of Supervisor Stephens, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1973

- 3 MINUTE ORDER NO. 74-69: ACCEPTED EXHIBITS 1 THROUGH 10 AS FIELD WITH THE CLERK BY THE COUNTY ASSESSOR, IN REGARDS TO APPLICATION NO. 15, FOR A REDUCTION IN ASSESSMENT, FILED BY AMSTAR CORPORATION SPECKELS SUGAR DIVISION. THE ITEMS WERE PRESENTED AT A PUBLIC HEARING HELD ON SEPTEMBER 23, 1974, COMMENCING AT 2:00 P.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1973

- 4 MINUTE ORDER NO. 74-70: REQUESTED WALTER COLBY, CHIEF DEPUTY COUNTY COUNSEL, TO PREPARE THE FINDS OF FACTS, TO BE PRESENTED TO THE BOARD FOR APPROVAL, IN REGARDS TO APPLICATION NO. 15, FOR A REDUCTION IN ASSESSMENT, AS FILED BY AMSTAR CORPORATION SPECKELS SUGAR DIVISION.

Upon motion of Supervisor Espigares, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1974

- 5 MINUTE ORDER NO. 74-71: APPROVED BOARD OF EQUALIZATION MINUTES FOR SEPTEMBER 10, 1974, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Espigares, Duncan. Noes: None. Absent: None. Abstaining: Edmonds- (as he was not present for September 10th meeting)

File:
BOARD OF EQUALIZATION-
Hearings- 1974

- 6 MINUTE ORDER NO. 74-72: APPROVED BOARD OF EQUALIZATION MINUTES FOR SEPTEMBER 16, 1974, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Adjournment. 1974

- 7 MINUTE ORDER NO. 74-73: APPROVED ADJOURNMENT OF BOARD OF EQUALIZATION MEETING AT 5:18 P.M. ON THE 23rd DAY OF SEPTEMBER, 1974, UNTIL SEPTEMBER 30, 1974, AT 2:00 P.M. IN THE PLANNING COMMISSION MEETING ROOM, LOCATED AT 292 WEST BEAMER STREET, WOODLAND, CALIFORNIA.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

W. E. Roman
CHAIRMAN, BOARD OF EQUALIZATION
COUNTY OF YOLO, STATE OF CALIFORNIA.

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

By *Barbara Rodgers*
Deputy

TYPED BY _____
PROOF READ BY _____

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SEPTEMBER 30, 1974

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 30th day of September, 1974, at 2:00 P.M., in the Planning Commission Meeting Room, located at 292 West Beamer Street, Woodland, California, in accordance with Minute Order No. 74-73. All members of the Board of Equalization were present, except Supervisor Espigares. Chairman Duncan presided at the meeting. County Counsel Charles R. Mack was present to advise the Board of Equalization. County Assessor Marion Baker and his Deputies John Lynch, Richard Blickle and Malcolm Nicolson were also present. The meeting was recorded on a County Tape Recorder.

File:
BOARD OF EQUALIZATION-
Hearings- 1974

- 1 MINUTE ORDER NO. 74-74: CONTINUED PUBLIC HEARING SET FOR OCTOBER 14, 1974, AT 2:00 P.M. TO NOVEMBER 26, 1974, AT 9:00 A.M., TO CONSIDER APPLICATIONS NOS. 59 THRU 80, FOR A REDUCTION IN ASSESSMENT, AS FILED BY XEROX CORPORATION, AND CONTINUED THE PUBLIC HEARING SET FOR SEPTEMBER 30, 1974, AT 2:00 P.M. TO OCTOBER 14, 1974, AT 2:00 P.M. TO CONSIDER APPLICATION NO. 54, FOR A REDUCTION IN ASSESSMENT, AS VERBALLY REQUESTED BY THE APPLICANT, ROBERT W. JARVIS.

Upon motion of Supervisor Marchand, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Duncan. Noes: None. Absent: Espigares.

File:
BOARD OF EQUALIZATION-
Hearings- 1974

- 2 MINUTE ORDER NO. 74-75: ACCEPTED THE WITHDRAWAL OF APPLICATION NOS. 7 & 8, FOR A REDUCTION IN ASSESSMENT, AS FILED BY DAVID P. AND THELMA M. SNYDER, IN ACCORDANCE WITH THE LETTER OF WITHDRAWAL FILED WITH THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Duncan. Noes: None. Absent: Espigares.

SEPTEMBER 30, 1974
OCTOBER 7, 1974

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File:
BOARD OF EQUALIZATION-
Hearings- 1974

- 3 MINUTE ORDER NO. 74-76: ACCEPTED THE WITHDRAWAL OF APPLICATION NO. 53, FOR A REDUCTION IN ASSESSMENT, AS FILED BY SOLANO CONCRETE CO. INC., IN ACCORDANCE WITH THE LETTER OF WITHDRAWAL FILED WITH THE CLERK.

Upon motion of Supervisor Edmonds, Seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Duncan. Noes: None. Absent: Espigares.

Supervisor Espigares arrived at 2:25 P.M.

File:
BOARD OF EQUALIZATION-
Hearings- 1974.

- 4 MINUTE ORDER NO. 74-77: DENIED REDUCTION ON ASSESSMENT ON APPLICATIONS NOS. 56 & 57, AS FILED BY ALBERT ALLAHYARI. THE ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON SEPTEMBER 30, 1974, AT 2:00 P.M. IN THE PRESENCE OF MR. ALLAHYARI.

Upon motion of Supervisor Edmonds, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Minutes- Approved.

- 5 MINUTE ORDER NO. 74-78: APPROVED BOARD OF EQUALIZATION MINUTES FOR SEPTEMBER 16, 1974 AND SEPTEMBER 23, 1974, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

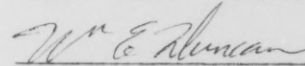
Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Adjournment.

- 6 MINUTE ORDER NO. 74-79: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 2:45 P.M. ON THE 30TH DAY OF SEPTEMBER, 1974, UNTIL OCTOBER 7, 1974, AT 2:00 P.M., IN THE BOARD OF SUPERVISORS' CHAMBERS, ROOM, 207, YOLO COUNTY COURTHOUSE, WOODLAND, CA.

Upon motion of Supervisor Marchand, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.


CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY 
Deputy

TYPED BY bar
PROOF READ BY pcc

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OCTOBER 7, 1974

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 7th day of October, 1974, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with Minute Order No. 74-79. All members of the Board of Equalization were present, except Supervisor Stephens. Chairman Duncan presided at the meeting. County Counsel Charles R. Mack was present to advise the Board of Equalization. County Assessor Marion Baker and his Deputies Richard Blickle and Malcolm Nicolson were also present. The meeting was recorded on the County Tape Recorder.

BOARD OF EQUALIZATION-Hearings-
1974.

- 1 MINUTE ORDER NO. 74-80: INSTRUCTED THE COUNTY COUNSEL TO WRITE A LETTER TO KEITH B. BETZINE, OF HELLER, EHRMAN, WHITE & MCAULIFFE, ATTORNEYS FOR PACIFIC INTERNATIONAL RICE MILLS, INC., STATING THAT THE BOARD OF EQUALIZATION HAS READ HIS REQUEST BUT INTEND TO LEAVE THE DATES AND TIMES ALREADY SET FOR HEARING RICE GROWERS, FARMERS RICE CO-OPERATIVE AND PACIFIC INTERNATIONAL RICE MILLS, INC., AND FOR THE COUNTY COUNSEL TO STATE THE BOARDS REASONS FOR THIS.

Upon motion of Supervisor Espigares, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: Stephens.

BOARD OF EQUALIZATION-Hearings-
1974.

- 2 MINUTE ORDER NO. 74-81: DENIED APPLICATION NO. 41, FOR A REDUCTION IN ASSESSMENT, AS FILED BY FORT SUTTER COMPANY, DUE TO NON-APPEARANCE. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 7, 1974, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Espigares, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-Hearings-
1974.

- 3 MINUTE ORDER NO. 74-82: CONTINUED PUBLIC HEARING SET FOR OCTOBER 7, 1974, AT 2:00 P.M. TO OCTOBER 21, 1974, AT 2:00 P.M., TO CONSIDER APPLICATION NO. 55 FOR REDUCTION IN ASSESSMENT, AS FILED BY MULTI-VIEW SYSTEMS OF WOODLAND, IN ACCORDANCE WITH THE LETTER FILED WITH THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-Hearings-
1974.

- 4 MINUTE ORDER NO. 74-83: ACCEPTED THE WITHDRAWAL OF APPLICATION NO. 58, FOR A REDUCTION IN ASSESSMENT, AS FILED BY DAVIS THEATRE, INC., DBA VARSITY THEATRE, IN ACCORDANCE WITH THE LETTER OF WITHDRAWAL FILED WITH THE CLERK. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 7, 1974, AT 2:00 P.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-Hearings-
1974.

- 5 MINUTE ORDER NO. 74-84: CONTINUED PUBLIC HEARING SET FOR OCTOBER 7, 1974, AT 2:00 P.M. TO OCTOBER 14, 1974, AT 2:00 P.M., TO CONSIDER APPLICATION NO. 81, FOR A REDUCTION IN ASSESSMENT, AS FILED BY SONO-MARIN BUILDERS, INC. SAID ABOVE MATTER WAS CONSIDERED AT PUBLIC HEARING HELD ON OCTOBER 7, 1974, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Marchand, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-Hearings-
1974.

- 6 MINUTE ORDER NO. 74-85: CONTINUED THE PUBLIC HEARING SET FOR NOVEMBER 4, 1974, AT 2:00 P.M. TO DECEMBER 2, 1974, AT 2:00 P.M. TO CONSIDER APPLICATIONS NOS. 6, 44 THRU 49, FOR A REDUCTION IN ASSESSMENT, AS FILED BY FARMERS RICE CORP. AND APPLICATIONS NOS. 10 AND 31 THRU 40, FOR A REDUCTION IN ASSESSMENT, AS FILED BY RICE GROWERS ASSOCIATION, IN ACCORDANCE WITH THE REQUEST FILED WITH THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-Hear-
ings-1974.

- 7 MINUTE ORDER NO. 74-86: APPLICATION NO. 12, FOR A REDUCTION IN ASSESSMENT, AS FILED BY STRAW HAT RESTAURANT CORP., WAS SENT BACK TO THE ASSESSOR'S OFFICE TO CHECK OVER DUPLICATION ONLY AND THAT THE ASSESSOR REPORT BACK TO THE BOARD AS SOON AS POSSIBLE ON SAID MATTER. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 7, 1974, IN THE PRESENCE OF MYRON SLAVIN, REPRESENTING STRAW HAT RESTAURANT CORP.

Upon motion of Supervisor Marchand, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-Hear-
ings-1974.

- 8 MINUTE ORDER NO. 74-87: DENIED REDUCTION IN ASSESSMENT ON APPLICATION NO. 11, AS FILED BY STRAW HAT RESTAURANT CORP. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 7, 1974, SHORTLY AFTER 2:00 P.M. IN THE PRESENCE OF MYRON SLAVIN, REPRESENTING STRAW HAT RESTAURANT CORP.

Upon motion of Supervisor Edmonds, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-Minutes-
Approved.

- 9 MINUTE ORDER NO. 74-88: APPROVED BOARD OF EQUALIZATION MINUTES FOR SEPTEMBER 30, 1974, AS PREPARED BY THE CLERK.

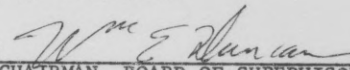
Upon motion of Supervisor Marchand, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: Stephens.

The Board of Equalization recessed at 3:45 P.M. and reconvened at 4:35 P.M. All members of the Board were present, except Supervisor Stephens. Chairman Duncan presided at the meeting.

File:
BOARD OF EQUALIZATION-Adjourn-
ment.

- 10 MINUTE ORDER NO. 74-89: THE CHAIRMAN OF THE BOARD OF EQUALIZATION VERBALLY ADJOURNED THE MEETING AT 4:37 P.M. ON THE 7TH DAY OF OCTOBER, 1974, UNTIL OCTOBER 14, 1974, AT 2:00 P.M.

X 
CHAIRMAN, BOARD OF SUPERVISORS &
BOARD OF EQUALIZATION

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY  Deputy

TYPED BY bar
PROOF READ BY bar

/ /

OCTOBER 14, 1974

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 14th day of October, 1974, at 2:06 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with Minute Order No. 74-89. All members of the Board of Equalization were present except Supervisor Edmonds. Chairman Duncan presided at the meeting. County Counsel Charles Mack was present to advise the Board of Equalization. County Assessor Marion Baker and his Deputies Richard Blickle and Malcolm Nicolson were also present. The meeting was recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-Hearings-
1974.

- 1 MINUTE ORDER NO. 74-90: ACCEPTED LETTER OF WITHDRAWAL ON APPLICATION NO. 82, FOR A REDUCTION IN ASSESSMENT, AS FILED BY W. H. Y. CO., IN ACCORDANCE WITH THE LETTER FILED WITH THE CLERK AND CONTINUED A PUBLIC HEARING FROM OCTOBER 14, 1974, AT 2:00 P.M. TO OCTOBER 21, 1974, AT 2:00 P.M. TO CONSIDER APPLICATION NO. 54, FOR A REDUCTION IN ASSESSMENT, AS FILED BY ROBERT JARVIS, IN ACCORDANCE WITH THE LETTER FILED WITH THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Espigares, Duncan. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-Hear-
ings-1974.

- 2 MINUTE ORDER NO. 74-91: CONTINUED THE PUBLIC HEARING SET FOR OCTOBER 14, 1974, AT 2:00 P.M. TO OCTOBER 21, 1974, AT 2:00 P.M. TO CONSIDER APPLICATION NO. 81, FOR A REDUCTION IN ASSESSMENT, AS FILED BY SONO-MARIN BUILDERS, INC. THE ABOVE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON OCTOBER 14, 1974, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Marchand, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Espigares, Duncan. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-Hear-
ings-1974.

- 3 MINUTE ORDER NO. 74-92: AMENDED MINUTE ORDER NO. 74-87 TO READ: "DENIED APPLICATIONS NOS. 11 AND 12, FOR REDUCTION IN ASSESSMENT, AS FILED BY STRAW HAT RESTAURANT CORP.", INSTEAD OF APPLICATION NO. 11.

Upon motion of Supervisor Stephens, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Espigares, Duncan. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-Adjourn-
ment.

- 4 MINUTE ORDER NO. 74-93: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING ON THE 14TH DAY OF OCTOBER, 1974, AT 2:08 P.M. UNTIL OCTOBER 21, 1974, AT 2:00 P.M.

Upon motion of Supervisor Stephens, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Espigares, Duncan. Noes: None. Absent: Edmonds.

W. E. Duncan
Chairman, Board of Supervisors
and Board of Equalization

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *B. R. Rodriguez* Deputy

TYPED BY bar
PROOF READ BY

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OCTOBER 21, 1974

The Yolo County Board of Supervisors sitting as a Board of Equalization met the 21st day of October, 1974, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with Minute Order No. 74-93. All members of the Board of Equalization were present on roll call. Chairman Duncan presided at the meeting. Deputy County Counsel Walter Colby was present. County Assessor Marion Baker and his Deputies Blickle and Nicolson were present.

File:
BOARD OF EQUALIZATION-Hearings-
1974.

- 1 MINUTE ORDER NO. 74-94: ACCEPTED THE WITHDRAWAL OF APPLICATION NO. 54, FOR A REDUCTION IN ASSESSMENT, AS FILED BY ROBERT JARVIS, IN ACCORDANCE WITH THE LETTER SIGNED BY DONALD R. FRANCHI, ATTORNEY, FILED WITH THE CLERK. THE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 21, 1974, AT 2:00 P.M.

Upon motion of Supervisor Espigares, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1974.

- 2 MINUTE ORDER NO. 74-95: CONTINUED PUBLIC HEARING ON APPLICATION NO. 55, FOR REDUCTION IN ASSESSMENT, AS FILED BY MULTI-VIEW SYSTEMS, TO OCTOBER 28, 1974, AT 2:00 P.M., IN ACCORDANCE WITH THE REQUEST FILED WITH THE CLERK.

Upon motion of Supervisor Espigares, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hear-
ings-1974.

- 3 MINUTE ORDER NO. 74-96: ACCEPTED THE COUNTY ASSESSOR'S STIPULATION ON APPLICATION NO. 81, FOR A REDUCTION IN ASSESSMENT, AS FILED BY SONO-MARIN BUILDERS, INC.; WAIVED THE APPEARANCE OF THE APPLICANT AT THIS HEARING; AND CHANGED THE FULL CASH VALUE OF THE PROPERTY FROM \$1,206,000.00 TO \$1,043,200.00 WITH \$334,000.00 ALLOCATED TO THE LAND AND \$709,200.00 TO IMPROVEMENTS, WHICH PRODUCES ASSESSED VALUES OF \$83,500.00 ON THE LAND AND \$177,300.00 ON THE IMPROVEMENTS, IN ACCORDANCE WITH THE STIPULATION FILED WITH THE CLERK. THE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 21, 1974, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Marchand, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hear-
ings-1974.

- 4 MINUTE ORDER NO. 74-97: DENIED APPLICATION NO. 83, FOR A REDUCTION IN ASSESSMENT, AS FILED BY MARUBENI AMERICA CORPORATION, ON THE GROUNDS THAT THE APPLICATION FILED LATE, AND THAT THE BOARD OF EQUALIZATION OF YOLO COUNTY HAS NO JURISDICTION IN THIS MATTER. THE APPLICATION WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 21, 1974, SHORTLY AFTER 2:00 P.M. IN THE PRESENCE OF MR. FLEISCHMANN, ATTORNEY, REPRESENTING THE APPLICANT.

Upon motion of Supervisor Marchand, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hear-
ings-1974.

- 5 MINUTE ORDER NO. 74-98: APPROVED BOARD OF EQUALIZATION MINUTES FOR OCTOBER 7 AND 14, 1974, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

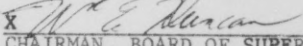
Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Minutes-Approved.

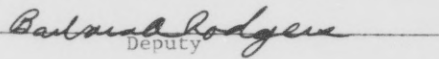
- 6 MINUTE ORDER NO. 74-99: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 2:10 P.M. ON THE 21ST DAY OF OCTOBER, 1974, UNTIL OCTOBER 28, 1974, AT 2:00 P.M. IN THE BOARD OF SUPERVISORS CHAMBERS, ROOM 207, YOLO COUNTY COURTHOUSE, WOODLAND, CALIFORNIA.

Upon motion of Supervisor Edmonds, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.


CHAIRMAN, BOARD OF SUPERVISORS
& BOARD OF EQUALIZATION

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY 
Deputy

TYPED BY bar
PROOF READ BY

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OCTOBER 28, 1974

The Yolo County Board of Supervisors sitting as a Board of Equalization met the 28th day of October, 1974, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with Minute Order No. 74-99. All members of the Board of Equalization were present on roll call, except Supervisor Edmonds. Chairman Duncan presided at the meeting. County Counsel Charles R. Mack was present to advise the Board. County Assessor Marion Baker and his Deputies Richard Blickle and Sam Berbena were also present. The meeting was recorded on the County Tape Recorder.

File:
BORD OF EQUALIZATION-Hear-
ings-1974.

- 1 MINUTE ORDER NO. 74-100: ACCEPTED THE WITHDRAWAL OF APPLICATION NO. 9, FOR A REDUCTION IN ASSESSMENT, AS FILED BY UNITED RICE GROWERS AND MILLERS, IN ACCORDANCE WITH THE LETTER OF WITHDRAWAL FILED WITH THE CLERK. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 28, 1974, AT 2:00 P.M.

Upon motion of Supervisor Marchand, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Espigares, Duncan. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-Hearings-
1974.

- 2 MINUTE ORDER NO. 74-101: THE BOARD AGREED TO HEAR APPLICATIONS NOS. 16 AND 28 THRU 30, FOR A REDUCTION IN ASSESSMENT, AS FILED BY PACIFIC INTERNATIONAL RICE MILLS, INC. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 28, 1974, AT 2:00 P.M., IN THE PRESENCE OF JACK DOTY, REPRESENTING PACIFIC INTERNATIONAL RICE MILLS, INC.

Upon motion of Supervisor Espigares, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Espigares, Duncan. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-Hearings-
1974.

- 3 MINUTE ORDER NO. 74-102: UPHELD THE ASSESSOR'S VALUE OF \$13.50 PER CWT, ON THE PADDY RICE AS OF MARCH 1, 1974, AND DENIED APPLICATION NOS. 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29 AND 30, FOR A REDUCTION IN ASSESSMENT, AS FILED BY PACIFIC INTERNATIONAL RICE MILLS, INC. SAID ABOVE MATTERS WERE CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 28, 1974, SHORTLY AFTER 2:00 P.M., IN THE PRESENCE OF JACK DOTY, REPRESENTING PACIFIC INTERNATIONAL RICE MILLS, INC.

Upon motion of Supervisor Marchand, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Espigares, Duncan. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-Hearings-
1974.

- 4 MINUTE ORDER NO. 74-103: CONTINUED THE PUBLIC HEARING SET FOR OCTOBER 28, 1974, AT 2:00 P.M. TO DECEMBER 9, 1974, AT 2:00 P.M., TO CONSIDER APPLICATION NO. 55, FOR A REDUCTION IN ASSESSMENT, AS FILED BY MULTI-VIEW SYSTEMS OF WOODLAND. THE ABOVE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON OCTOBER 28, 1974, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Espigares, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Espigares, Duncan. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-Hearings-
1974.

- 5 MINUTE ORDER NO. 74-104: CONTINUED THE PUBLIC HEARING SET FOR NOVEMBER 26, 1974, AT 9:00 A.M., TO JANUARY 14, 1975, AT 9:00 A.M., TO CONSIDER APPLICATION NOS. 59 THRU 80, FOR A REDUCTION IN ASSESSMENT, AS FILED BY XEROX CORPORATION, IN ACCORDANCE WITH THE REQUEST FILED WITH THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Espigares, Duncan. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-Hearings-
1974.

- 6 MINUTE ORDER NO. 74-105: CONTINUED THE PUBLIC HEARING SET FOR NOVEMBER 12, 1974, AT 2:00 P.M. TO JANUARY 20, 1975, AT 2:00 P.M., TO CONSIDER APPLICATION NO. 5 FOR REDUCTION IN ASSESSMENT, AS FILED BY SERVICE SYSTEMS CORPORATIONS.

Upon motion of Supervisor Marchand, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Espigares, Duncan. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-Minutes-
Approved.

- 7 MINUTE ORDER NO. 74-106: APPROVED BOARD OF EQUALIZATION MINUTES FOR OCTOBER 21, 1974, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Espigares, Duncan. Noes: None. Absent: Edmonds.

OCTOBER 28, 1974
DECEMBER 2, 1974

297

File:
BOARD OF EQUALIZATION-
Adjournment.

- 8 MINUTE ORDER NO. 74-107: THE CHAIRMAN OF THE BOARD OF EQUALIZATION
VERBALLY ADJOURNED THE MEETING AT 3:25 P.M. ON THE 28TH DAY OF
OCTOBER, 1974, UNTIL NOVEMBER 18, 1974, AT 2:00 P.M.

X *W. E. Duncan*
CHAIRMAN, BOARD OF SUPER-
VISORS AND BOARD OF EQUALI-
ZATION, COUNTY OF YOLO,
STATE OF CALIFORNIA

ATTES:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *Barbara Rodgus* Deputy

TYPED BY bar
PROOF READ BY

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DECEMBER 2, 1974

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 2nd day of December, 1974, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with Minute Order No. 74-107. All members of the Board of Equalization were present. Chairman Duncan presided at the meeting. County Counsel Charles R. Mack was present to advise the Board of Equalization. Walter I. Colby, Chief Deputy County Counsel was present to advise the County Assessor. The County Assessor Marion Baker and his Deputies Richard Bickle, Sam Berbena and Malcolm Nicolson were present. The meeting was recorded on the County Tape Recorder. A Court Reporter from Western Reporters was present to record the proceedings on behalf of Farmers Rice Cooperative and Rice Growers Association of California as requested by them. A. E. Falco and Samuel Berbena were sworn in by the Clerk to give testimony in the matter of Application Nos. 6, and 45 thru 49, for reduction in assessment as filed by Farmers Rice Cooperative. Samuel Berbena also gave testimony in the matter of Rice Growers Association of California Applications Nos. 10 and 31 thru 40.

The Board of Equalization recessed at 2:04 P.M. and reconvened at 2:05 P.M.
All members of the Board were present. Chairman Duncan presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings- 1974

- 1 MINUTE ORDER NO. 74-108: ACCEPTED THE ASSESSOR'S EXHIBITS A THRU H INTO THE
RECORD AS EVIDENCE ON BEHALF OF THE ASSESSOR, AS FILED WITH THE CLERK. SAID
ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 2, 1974,
SHORTLY AFTER 2:00 P.M. IN THE MATTER OF FARMERS RICE COOPERATIVE APPLICATIONS
NOS. 6, 44 THRU 49, FOR REDUCTION IN ASSESSMENT.

Upon motion of Supervisor Marchand, seconded by Supervisor Espigares, and duly carried, the
above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1974

- 2 MINUTE ORDER NO. 74-109: UPHELD THE ASSESSOR'S VALUE OF PADDY RICE AT
\$13.50 PER CWT. AND DENIED APPLICATION NOS. 6, 44 THRU 49, FOR REDUCTION
IN ASSESSMENT, AS FILED BY FARMERS RICE COOPERATIVE. SAID ABOVE MATTER
WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 2, 1974, SHORTLY AFTER
2:00 P.M. IN THE PRESENCE OF JOHN F. O'DEA, AGENT FOR FARMERS RICE COOPERATIVE.

Upon motion of Supervisor Marchand, seconded by Supervisor Edmonds, and duly carried, the
above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

The Board of Equalization recessed at 3:28 P.M. and reconvened at 3:39 P.M.
All members of the Board were present. Chairman Duncan presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings- 1974.

- 3 MINUTE ORDER NO. 74-110: CONTINUED THE PUBLIC HEARING TO JANUARY 27, 1975, AT 2:00 P.M. TO CONSIDER APPLICATION NOS. 10, 36, 38, 39 AND 40, FOR A REDUCTION IN ASSESSMENT, SO THAT THE VALUE OF DAMAGED RICE, SEED RICE, CLEANED MILLED RICE AND RICE BY-PRODUCTS CAN BE DETERMINED SEPARATELY UPON COMPLETION OF AN AUDIT NOW IN PROCESS BY THE ASSESSOR'S OFFICE ON RICE GROWERS ASSOCIATION OF CALIFORNIA, IN ACCORDANCE WITH THE REQUEST FILED WITH THE CLERK. SAID ABOVE MATTERS WERE CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 2, 1974, SHORTLY AFTER 2:00 P.M. IN THE PRESENCE OF STEPHEN SCHWARTZ, ATTORNEY AT LAW, REPRESENTING RICE GROWERS ASSOCIATION OF CALIFORNIA AND ROGER STRATTON.

Upon motion of Supervisor Edmonds, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1974.

- 4 MINUTE ORDER NO. 74-111: ALLOWED A COPY OF A LETTER ADDRESSED TO MR. GERALD F. ALLEN, SUTTER COUNTY ASSESSOR FROM STATE BOARD OF EQUALIZATION AND MARKED COUNTY ASSESSOR'S EXHIBIT F TO BE INCLUDED INTO THE EVIDENCE, AS PRESENTED BY THE COUNTY ASSESSOR.

Upon motion of Supervisor Edmonds, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1974.

- 5 MINUTE ORDER NO. 74-112: ALLOWED A COPY OF A LETTER ADDRESSED TO MR. EMORY MCGREW, COLUSA COUNTY ASSESSOR FROM STATE BOARD OF EQUALIZATION AND MARKED COUNTY ASSESSOR'S EXHIBIT G TO BE INCLUDED INTO THE EVIDENCE, AS PRESENTED BY THE COUNTY ASSESSOR.

Upon motion of Supervisor Espigares, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings- 1974.

- 6 MINUTE ORDER NO. 74-113: ACCEPTED EXHIBITS A THRU H AS ASSESSOR'S EVIDENCE IN REGARDS TO APPLICATION NOS. 31 THRU 40, FOR A REDUCTION IN ASSESSMENT, AS FILED BY RICE GROWERS ASSOCIATION OF CALIFORNIA.

Upon motion of Supervisor Marchand, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

The Board of Equalization recessed at 4:54 P.M. and reconvened at 4:57 P.M. All members of the Board were present. Chairman Duncan presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings- 1974.

- 7 MINUTE ORDER NO. 74-114: UPHELD THE ASSESSOR'S VALUE OF PADDY RICE IN THE AMOUNT OF \$13.50 PER CWT. AND DENIED APPLICATIONS NOS. 31, 32, 33, 34, 35 AND 37, AND APPLICATION NO. 10 AS THE EXPORT ONLY, FOR REDUCTION IN ASSESSMENT, AS FILED BY RICE GROWERS ASSOCIATION OF CALIFORNIA. SAID ABOVE MENTIONED MATTERS WERE CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 2, 1974, SHORTLY AFTER 2:00 P.M. IN THE PRESENCE OF STEPHEN SCHWARTZ, ATTORNEY AT LAW, REPRESENTING RICE GROWERS ASSOCIATION OF CALIFORNIA AND ROGER STRATTON.

Upon motion of Supervisor Stephens, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION -
Hearings- 1974

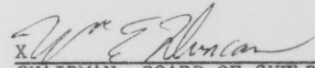
- 8 MINUTE ORDER NO. 74-115: CONTINUED THE PUBLIC HEARING TO JANUARY 6, 1975, AT 2:30 P.M. TO CONSIDER APPLICATION NO. 55 FOR A REDUCTION ASSESSMENT, AS FILED BY MULTI-VIEW SYSTEMS OF WOODLAND. SAID MATTER WAS ORIGINALLY SET FOR HEARING ON DECEMBER 9, 1974, AT 2:00 P.M.

Upon motion of Supervisor Marchand, seconded by Supervisor Espigares, and duly carried, the above Minute Order was so ordered by the following vote:

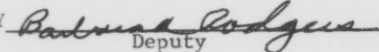
Ayes: Stephens, Marchand, Edmonds, Espigares, Duncan. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Adjournment.

- 9 MINUTE ORDER NO. 74-116: THE CHAIRMAN OF THE BOARD OF EQUALIZATION VERBALLY ADJOURNED THE MEETING AT 5:49 P.M. ON THE 2ND DAY OF DECEMBER, 1974, UNTIL JANUARY 6, 1974, AT 2:30 P.M.


CHAIRMAN, BOARD OF SUPERVISORS
AND BOARD OF EQUALIZATION.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY 
Deputy

TYPED BY _____
PROOF READ BY _____

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JANUARY 20, 1975

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 20th day of January, 1975, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with Minute Order No. 74-105. All members of the Board of Equalization were present. Chairman Marchand presided at the meeting. County Counsel Charles Mack was present to advise the Board of Equalization.

File:
BOARD OF EQUALIZATION-
Hearings- 1974-1975.

- 1 MINUTE ORDER NO. 75-1: CONTINUED THE PUBLIC HEARING SET FOR JANUARY 20, 1975, AT 2:00 P.M. TO MARCH 3, 1975, AT 2:00 P.M., TO CONSIDER APPLICATION NO. 5, FOR A REDUCTION IN ASSESSMENT, AS FILED BY SERVICE SYSTEMS CORPORATION. SAID ABOVE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON JANUARY 20, 1975, AT 2:00 P.M.

Upon motion of Supervisor Stephens, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Stephens, Barton, Edmonds, Marchand. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Minutes-Approved.

- 2 MINUTE ORDER NO. 75-2: APPROVED BOARD OF EQUALIZATION MINUTES FOR OCTOBER 28, 1974 AND DECEMBER 2, 1974, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Stephens, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Stephens, Barton, Edmonds, Marchand. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1974-1975.

- 3 MINUTE ORDER NO. 75-3: CONTINUED THE PUBLIC HEARING SET FOR JANUARY 27, 1975, AT 2:00 P.M. TO MARCH 17, 1975, AT 2:00 P.M., TO CONSIDER APPLICATIONS NOS. 10, 36, 38, 39 AND 40, FOR A REDUCTION IN ASSESSMENT, AS FILED BY RICE GROWERS ASSOCIATION OF CALIFORNIA, SO THAT THE VALUE OF DAMAGED RICE, SEED RICE, CLEANED MILLED RICE AND RICE BY-PRODUCTS CAN BE DETERMINED SEPARATELY UPON COMPLETION OF AN AUDIT NOW IN PROGRESS BY THE ASSESSOR'S OFFICE, IN ACCORDANCE WITH THE REQUEST FILED WITH THE CLERK.

Upon motion of Supervisor Barton, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Stephens, Barton, Edmonds, Marchand. Noes: None. Absent: None.

JANUARY 20, 1975
February 18, 1975

File:
BOARD OF EQUALIZATION-
Adjournment.

- 4 MINUTE ORDER NO. 75-4: THE BOARD OF EQUALIZATION MEETING WAS ADJOURNED VERBALLY BY THE CHAIRMAN OF THE BOARD AT 2:05 P.M. ON THE 20TH DAY OF JANUARY, 1975, UNTIL FEBRUARY 18, 1975, AT 2:00 P.M.

Betsy A. Marchand
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization.

By Barbara Rodgers
Deputy

TYPED BY Lab
PROOF READ BY Lab
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February 18, 1975

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 18th day of February, 1975, shortly after 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with Minute Order No. 75-4. All members of the Board of Equalization were present. Chairman Marchand presided at the meeting. County Counsel Charles Mack was present to advise the Board of Equalization. The County Assessor Marion Baker, his deputies Richard Blickle, Malcolm Nicolson and Sam Berbena were present. Walt Colby, Chief Deputy County Counsel was present to advise the County Assessor. The meeting was recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-
Minutes-Approved.

- 1 MINUTE ORDER NO. 75-5: APPROVED BOARD OF EQUALIZATION MINUTES FOR JANUARY 20, 1975, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Stephens, Edmonds, Barton, Marchand. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1974.

- 2 MINUTE ORDER NO. 75-6: DENIED APPLICATION NO. 55, FOR A REDUCTION IN ASSESSMENT, AS FILED BY MULTI-VIEW SYSTEMS OF WOODLAND, CA; ACCEPTED THE ELIMINATION OF THE INTERIOR DROP LINES FROM THE ASSESSMENT AND REDUCED THE ASSESSED VALUE OF OTHER IMPROVEMENTS BY \$1,877.00. THE ABOVE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON FEBRUARY 18, 1975, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Stephens, Edmonds, Barton, Marchand. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Adjournment.

- 3 MINUTE ORDER NO. 75-7: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 3:35 P.M. ON THE 18TH DAY OF FEBRUARY, 1975, UNTIL MARCH 3, 1975, AT 2:00 P.M.

Upon motion of Supervisor Stephens, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Stephens, Edmonds, Barton, Marchand. Noes: None. Absent: None.

Betsy A. Marchand
Chairman, Board of Supervisors and
Board of Equalization.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

By Barbara Rodgers
Deputy

TYPED BY ja
PROOF READ BY ja & dc

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 3rd day of March, 1975, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with Minute Order No. 75-1. All members of the Board of Equalization were present, except Supervisor Stephens. Chairman Marchand presided at the meeting. County Counsel Charles R. Mack was present to advise the Board of Equalization. Walter I. Colby, Chief Deputy County Counsel, was present to advise the County Assessor. The County Assessor Marion Baker and his Deputies Richard Blickle and Malcolm Nicolson were present. The meeting was recorded on the County Tape Recorder. A Court Reporter from Western Reporters was present to record the proceedings on behalf of Service Systems Corporation as requested by them.

The Board of Equalization recessed at 3:06 P.M. and reconvened at 3:11 P.M. All members of the Board were present, except Supervisor Stephens. Chairman Marchand presided at the meeting.

The Board of Equalization recessed at 4:30 P.M. and reconvened at 4:51 P.M. All members of the Board were present, except Supervisor Stephens. Chairman Marchand presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings-1974-1975.

- 1 MINUTE ORDER NO. 75-8: FOUND IN FAVOR OF THE ASSESSOR AND DENIED APPLICATION No. 5, FOR A REDUCTION IN ASSESSMENT, AS FILED BY SERVICE SYSTEMS CORPORATION. THE BOARD OF EQUALIZATION INSTRUCTED THE COUNTY COUNSEL'S OFFICE TO PREPARE THE FINDINGS OF FACT ON SAID MATTER TO BE PRESENTED TO THE BOARD OF EQUALIZATION AT A LATER DATE FOR APPROVAL. SAID ABOVE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON MARCH 3, 1975, AT 2:00 P.M., IN THE PRESENCE OF V. JUDSON KLEIN, AGENT, FOR SERVICE SYSTEMS CORPORATION.

Upon motion of Supervisor Duncan, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Edmonds, Barton. Noes: Marchand. Absent: Stephens.

File:
BOARD OF EQUALIZATION-
Hearings-1974-1975.

- 2 MINUTE ORDER NO. 75-9: ALLOWED THE BOOKLET PRESENTED BY THE COUNTY ASSESSOR AND ENTITLED "YOLO COUNTY BOARD OF EQUALIZATION PROTEST HEARINGS", INTO EVIDENCE AND IDENTIFIED AS ASSESSOR'S EXHIBIT A. SAID ABOVE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON MARCH 3, 1975, SHORTLY AFTER 2:00 P.M. IN THE MATTER OF SERVICE SYSTEMS CORPORATION, APPLICATION NO. 5, FOR A REDUCTION IN ASSESSMENT.

Upon motion of Supervisor Edmonds, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Edmonds, Barton, Marchand. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-
Minutes-Approved.

- 3 MINUTE ORDER NO. 75-10: APPROVED BOARD OF EQUALIZATION MINUTES FOR FEBRUARY 18, 1975, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Edmonds, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Edmonds, Barton, Marchand. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-
Hearings-1974-1975.

- 4 MINUTE ORDER NO. 75-11: ADOPTED THE FINDINGS OF FACT IN THE MATTER OF AMSTAR CORPORATION-SPRECKELS DIVISION APPLICATION NO. 15 (1973), TO BE FILED WITH THE CLERK.

Upon motion of Supervisor Edmonds, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Edmonds, Barton, Marchand. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-
Adjournment.

- 5 MINUTE ORDER NO. 75-12: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 5:35 P.M. ON THE 3RD DAY OF MARCH, 1975, UNTIL MARCH 17, 1975, AT 2:00 P.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Edmonds, Barton, Marchand. Noes: None. Absent: Stephens.

B. A. Marchand
Chairman, Board of Supervisors and
Board of Equalization.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

By *Balraa Rodgers*
Deputy

TYPED BY *J. A.*
PROOF READ BY *R. C.*

The Yolo County Board of Supervisors sitting as a Board of Equalization met the 17th day of March, 1975, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with Minute Order No. 75-12. All members of the Board were present except Supervisors Duncan and Stephens. Chairman Marchand presided at the meeting. Deputy County Counsel Colby was present. County Assessor Marion Baker and his Deputies Berbens, Blickle, and Loftus were present. The hearing was recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-
Minutes-Approved.

- 1 MINUTE ORDER NO. 75-13: APPROVED BOARD OF EQUALIZATION MINUTES FOR MARCH 3, 1975, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Edmonds, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Edmonds, Barton, Marchand. Noes: None. Absent: Stephens, Duncan.

The Chairman of the Board of Equalization asked the representative for Rice Growers Association of California, if he wanted Application Nos. 10, 36, 38, 39 and 40, for a reduction in assessment, heard by only three members of the Board of Equalization, as two Board members were absent. Mr. Roger Stratton, representing Rice Growers Association of California, indicated yes.

File:
BOARD OF EQUALIZATION-
Hearings- 1974.

- 2 MINUTE ORDER NO. 75-14: ACCEPTED THE STIPULATION ON RICE GROWERS ASSOCIATION OF CALIFORNIA APPLICATIONS FOR REDUCTION IN ASSESSMENT TO BE ADJUSTED AS FOLLOWS IN ACCORDANCE WITH THE STIPULATION FILED WITH THE CLERK:

Application No.	Original Assessed Value	Assessed Value After Audit	Assessed Value Difference
10	204,110	130,450	- 73,660
36	188,110	188,110	-0-
38	2,459,400	2,378,990	- 80,410
39	145,660	145,405	- 255
40	172,860	174,540	+ 1,680
	3,170,140	3,017,495	-152,645

THE APPEARANCE OF THE TAXPAYER WAS WAIVED AT THE PUBLIC HEARING HELD ON MARCH 17, 1975, AT 2:00 P.M., BUT MR. ROGER STRATTON, A REPRESENTATIVE OF RICE GROWERS ASSOCIATION OF CALIFORNIA, WAS PRESENT.

Upon motion of Supervisor Edmonds, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Edmonds, Barton, Marchand. Noes: None. Absent: Duncan, Stephens.

File:
BOARD OF EQUALIZATION-
Hearings- 1974

- 3 MINUTE ORDER NO. 75-15: AUTHORIZED A SUBPOENA TO BE ISSUED TO HERBER MERWIN TO APPEAR BEFORE THE BOARD OF EQUALIZATION ON APRIL 14, 1975, AT 2:00 P.M. IN REGARD TO AMSTAR CORPORATION-SPRECKELS SUGAR DIVISION APPLICATION NO. 43, FOR A REDUCTION IN ASSESSMENT.

Upon motion of Supervisor Barton, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Edmonds, Barton, Marchand. Noes: None. Absent: Duncan, Stephens.

File:
BOARD OF EQUALIZATION-
Adjournment.

- 4 MINUTE ORDER NO. 75-16: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 2:10 P.M. ON THE 17TH DAY OF MARCH, 1975, UNTIL APRIL 14, 1975, AT 2:00 P.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Edmonds, Barton, Marchand. Noes: None. Absent: Duncan, Stephens.

Billy A. Marchand
Chairman, Board of Supervisors and
Board of Equalization.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

By *Barbara Rodgers*
Deputy

TYPED BY: ja
PROOF READ BY: *[Signature]*

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The Yolo County Board of Supervisors sitting as a Board of Equalization met the 14th day of April, 1975, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with Minute Order No. 75-16. All members of the Board were present. Chairman Marchand presided at the meeting. County Counsel was present to advise the Board of Equalization. Deputy County Counsel Walter Colby was present to represent the County Assessor. Attorney Robert Schmalz was present to represent Amstar Corporation-Spreckels Sugar Division. The County Assessor Marion Baker and his Deputy Malcolm Nicolson were present. The meeting was recorded on the County Tape Recorder and also recorded by Mr. Burkhalter of Western Reporters from Sacramento.

File:
BOARD OF EQUALIZATION-
Hearings- 1974 & 1975.

- 1 MINUTE ORDER NO. 75-17: ACCEPTED SUPERVISOR DUNCAN'S STATEMENT, TO DISQUALIFY HIMSELF TO SIT ON THE BOARD OF EQUALIZATION TO CONSIDER APPLICATION NO. 43, FOR A REDUCTION IN ASSESSMENT AS FILED BY AMSTAR CORPORATION-SPRECKELS SUGAR DIVISION, DUE TO A POSSIBLE CONFLICT OF INTEREST, AS HE HAS A CONTRACT WITH AMSTAR-SPRECKELS SUGAR DIVISION.

Upon motion of Supervisor Edmonds, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Edmonds, Barton, Marchand. Noes: None. Absent: None. Abstaining: Duncan.

File:
BOARD OF EQUALIZATION-
Hearings- 1974-75.

- 2 MINUTE ORDER NO. 75-18: ACCEPTED INTO EVIDENCE APPLICANT'S EXHIBITS A THROUGH J, AS FILED WITH THE CLERK BY AMSTAR CORPORATION-SPRECKELS SUGAR DIVISION IN REGARDS TO APPLICATION NO. 43, FOR A REDUCTION IN ASSESSMENT. THE APPLICATION WAS CONSIDERED AT A PUBLIC HEARING ON APRIL 14, 1975, AT 2:00 P.M. IN THE PRESENCE OF THE APPLICANT.

Upon motion of Supervisor Edmonds, seconded by Supervisor Barton and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Edmonds, Barton, Marchand. Noes: None. Absent: Duncan.

The Board of Equalization recessed at 3:10 P.M. and reconvened at 3:15 P.M. All members of the Board were present except Supervisor Duncan. Chairman Marchand presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings- 1974-75.

- 3 MINUTE ORDER NO. 75-19: ACCEPTED INTO EVIDENCE ASSESSOR'S EXHIBITS NO. 1 THROUGH NO. 2, AS FILED WITH THE CLERK BY THE COUNTY ASSESSOR, IN REGARDS TO APPLICATION NO. 43, FOR A REDUCTION IN ASSESSMENT AS FILED BY AMSTAR CORPORATION-SPRECKELS SUGAR DIVISION.

Upon motion of Supervisor Edmonds, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Edmonds, Barton, Marchand. Noes: None. Absent: Duncan.

The Board of Equalization recessed at 4:45 P.M. and reconvened at 4:50 P.M. All members of the Board of Equalization were present except Supervisor Duncan. Chairman Marchand presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings- 1974-75

- 4 MINUTE ORDER NO. 75-20: CONTINUED PUBLIC HEARING ON APPLICATION NOS. 43, AND 75-1 FOR A REDUCTION IN ASSESSMENT, AS FILED BY AMSTAR CORPORATION-SPRECKELS SUGAR DIVISION FOR APRIL 14, 1975, UNTIL MAY 12, 1975, AT 3:00 P.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Edmonds, Barton, Marchand. Noes: None. Absent: Duncan.

File:
BOARD OF EQUALIZATION-
Hearings- 1974-75

- 5 MINUTE ORDER NO. 75-21: UPHELD THE YOLO COUNTY ASSESSOR ON APPLICATION NO. 43, FOR A REDUCTION IN ASSESSMENT, FILED BY AMSTAR CORPORATION-SPRECKELS SUGAR DIVISION, EXCEPT FOR THAT PART OF THE APPLICATION THAT DEALS WITH THE PULP WAREHOUSE THAT IS CLAIMED TO BE UNUSABLE, ALSO TO REVIEW THE SWINGLE BEET LOADING STATION, REFERRED TO IN APPLICATION NO. 75-1, FOR A REDUCTION IN ASSESSMENT, AND REPORT TO THE BOARD OF EQUALIZATION ON MAY 12, 1975, AT 3:00 P.M. THE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON APRIL 14, 1975, AT 2:00 P.M. IN THE PRESENCE OF THE APPLICANT.

Upon motion of Supervisor Edmonds, seconded by Supervisor Stephens, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Edmonds, Barton, Marchand. Noes: None. Absent: Duncan.

File:
BOARD OF EQUALIZATION-
Minutes-Approved.

- 6 MINUTE ORDER NO. 75-22: APPROVED BOARD OF EQUALIZATION MINUTES FOR MARCH 17, 1975, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Stephens, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Edmonds, Barton, Marchand. Noes: None. Absent: Duncan.

File:
BOARD OF EQUALIZATION-
Adjournment.

- 7 MINUTE ORDER NO. 75-23: APPROVED ADJOURNMENT OF BOARD OF EQUALIZATION MEETING AT 5:40 P.M. ON THE 14th DAY OF APRIL, 1975, UNTIL APRIL 15, 1975, AT 9:00 A.M. IN THE BOARD OF SUPERVISORS' CHAMBERS.

Upon motion of Supervisor Stephens, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Stephens, Edmonds, Barton, Marchand. Noes: None. Absent: Duncan.

Bobby A. Marchand
Chairman, Board of Supervisors
and Board of Equalization.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

By *Barbara Rodgers*
Deputy

TYPED BY dec
PROOF READ BY dec

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APRIL 15, 1975 & APRIL 16, 1975

The Yolo County Board of Supervisors sitting as a Board of Equalization met at 9:05 A.M. on the 15th day of April, 1975, in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with Minute Order No. 75-259, acted upon by the Board of Supervisors on February 25, 1975 and Minute Order No. 75-23, acted upon by the Board of Equalization on April 14, 1975. All members of the Board of Equalization were present on roll call, except Supervisor Stephens. Chairman Marchand presided at the meeting. Walter I. Colby, Chief Deputy County Counsel, was present to advise the County Assessor. The County Assessor Marion Baker and his Deputies Richard Blickle and Sam Berbena were present. John D. Hussey and Robert Hull, Attorneys at Law, were present to represent Xerox Corporation. The meeting was recorded on the County Tape Recorder. Ken Moore, Certified Shorthand Reporter from Western Reporters, Sacramento, was present to record the proceedings on behalf of Xerox Corporation, as requested by Xerox Corporation.

The Clerk was instructed to swear in the witnesses who were going to give testimony for Xerox Corporation and the County Assessor's Office. The persons sworn in to give testimony were: T.J. Wenglen, Mr. Yuan, Louis C. Marzari and O.C. Brothers for Xerox Corporation and Sam Berbena for the County Assessor's Office.

County Counsel Charles Mack arrived at 9:32 A.M. to advise the Board of Equalization.

The Board of Equalization recessed at 10:30 A.M. and reconvened at 10:40 A.M. All members of the Board were present, except Supervisor Stephens. Chairman Marchand presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings-1974 & 1975

- 1 MINUTE ORDER NO. 75-24: ACCEPTED APPLICANT'S EXHIBIT A, 2 THRU 7, EXHIBIT B, 8 THRU 14, EXHIBIT C, 15 THRU 18, EXHIBIT D AND EXHIBIT E INTO EVIDENCE AS INTRODUCED BY ATTORNEY JOHN D. HUSSEY, ON BEHALF OF XEROX CORPORATION. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON APRIL 15, 1975 AND APRIL 16, 1975.

Upon motion of Supervisor Edmonds, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Edmonds, Barton, Marchand. Noes: None. Absent: Stephens.

The Board of Equalization recessed at 11:50 A.M. and reconvened at 11:51 A.M. so that the Clerk could change the tape. All members of the Board were present, except Supervisor Stephens. Chairman Marchand presided at the meeting.

The Board of Equalization recessed at 12:00 Noon and reconvened at 2:00 P.M. All members of the Board were present, except Supervisor Stephens. Chairman Marchand presided at the meeting.

The Board of Equalization recessed at 3:02 P.M. and reconvened at 3:10 P.M. All members of the Board were present, except Supervisor Stephens. Chairman Marchand presided at the meeting.

The Board of Equalization recessed at 3:48 P.M. on the 15th day of April, 1975, and reconvened at 9:06 A.M. on the 16th day of April, 1975. All members of the Board were present, except Supervisor Stephens. Chairman Marchand presided at the meeting.

County Counsel Charles Mack arrived at 9:16 A.M. to advise the Board of Equalization.

The Board of Equalization recessed at 10:10 A.M. and reconvened at 10:20 A.M. All members of the Board were present, except Supervisor Stephens. Chairman Marchand presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings-1974 & 1975

- 2 MINUTE ORDER NO. 75-25: ACCEPTED LETTER FROM STATE BOARD OF EQUALIZATION, DATED MARCH 5, 1975, MARKED AS ASSESSOR'S EXHIBIT NO. 1 AND THE ASSESSOR'S HANDBOOK, MARKED AS ASSESSOR'S EXHIBIT NO. 2 INTO EVIDENCE, AS INTRODUCED BY WALTER I. COLBY, CHIEF DEPUTY COUNTY COUNSEL, ON BEHALF OF THE COUNTY ASSESSOR'S DEPARTMENT.

Upon motion of Supervisor Edmonds, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Edmonds, Barton, Marchand. Noes: None. Absent: Stephens.

The Board of Equalization recessed at 12:00 Noon and reconvened at 2:00 P.M. All members of the Board were present, except Supervisor Stephens. Chairman Marchand presided at the meeting.

The Board of Equalization recessed at 2:59 P.M. and reconvened at 3:11 P.M. All members of the Board were present, except Supervisor Stephens. Chairman Marchand presided at the meeting.

The Board of Equalization recessed at 3:52 P.M. and reconvened at 4:00 P.M. All members of the Board were present, except Supervisor Stephens. Chairman Marchand presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings-1974 & 1975

- 3 AMENDED BY MINUTE ORDER NO. 75-27

MINUTE ORDER NO. 75-26: CONTINUED THE PUBLIC HEARING SET FOR APRIL 15, 1975 AND APRIL 16, 1975, TO APRIL 30, 1975, AT 1:30 P.M., TO CONSIDER APPLICATIONS NOS. 59 THRU 80, FOR REDUCTION IN ASSESSMENT, AS FILED BY XEROX CORPORATION. SAID ABOVE MATTERS WERE CONSIDERED AT PUBLIC HEARINGS HELD ON APRIL 15, AND 16, 1975.

Upon motion of Supervisor Edmonds, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Edmonds, Barton, Marchand. Noes: None. Absent: Stephens.

The Board of Equalization meeting of April 16, 1975, was recessed at 4:35 P.M. until April 30, 1975, at 1:30 P.M. in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, CA.

Baker A. Marchand
Chairman, Board of Supervisors and
Board of Equalization.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *Babara Rodriguez*
Deputy

TYPED BY
PROOF READ BY *SA*

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April 21, 1975

The Yolo County Board of Supervisors sitting as a Board of Equalization met on April 21, 1975, at 5:16 P.M., called by the Chairman, in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board were present. Chairman Marchand presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings-1974-75

- 1 MINUTE ORDER NO. 75-27: AMENDED MINUTE ORDER NO. 75-26 TO CONTINUE PUBLIC HEARING TO MAY 14, 1975, AT 1:30 P.M., INSTEAD OF APRIL 30, 1975, TO CONTINUE CONSIDERATION OF APPLICATION NOS. 59 THROUGH 80 FOR A REDUCTION IN ASSESSMENT AS FILED BY XEROX CORPORATION.

Upon motion of Supervisor Edmonds, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Stephens, Edmonds, Barton, Marchand. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Adjournment.

2 MINUTE ORDER NO. 75-28: APPROVED ADJOURNMENT OF BOARD OF EQUALIZATION MEETING AT 5:20 P.M. ON APRIL 21, 1975, UNTIL 3:00 P.M. ON MAY 12, 1975.

Upon motion of Supervisor Edmonds, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Stephens, Edmonds, Barton, Marchand.

Noes: None.

Absent: None.

Betty A. Marchand
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

By *Barbara A. Rodgers*
Deputy

TYPED BY *SA*
PROOF READ BY *SA*

/ / / / / / / / / / / / / / /

MAY 12, 1975

The Yolo County Board of Supervisors sitting as a Board of Equalization met on May 12, 1975, at 3:00 P.M. in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with Minute Order No. 75-28. All members of the Board of Equalization were present, except Supervisors Duncan and Stephens. Chairman Marchand presided at the meeting. County Assessor Marion Baker and his Deputies Malcolm Nicolson and Richard Blickle were present. County Counsel Charles R. Mack was present to represent the Board of Equalization. Deputy County Counsel Walter Colby was present to represent the County Assessor. The Hearing was recorded on the County of Yolo Tape Recorder.

File:
BOARD OF EQUALIZATION-Minutes-
Approved.

1 MINUTE ORDER NO. 75-29: ACCEPTED THE COUNTY ASSESSOR'S RECOMMENDATION ON APPLICATION NOS. 43 AND 75-1, FOR A REDUCTION IN ASSESSMENT FILED BY AMSTAR CORPORATION-SPRECKELS SUGAR DIVISION, TO REDUCE THE ASSESSMENT FROM \$4,502,225.00 TO \$4,445,875.00 AT THE WOODLAND PLANT, AND TO REDUCE SWINGLE STATION FROM \$15,450.00 TO \$9,150.00; AUTHORIZED A REFUND BASED ON \$6,300.00 OF ASSESSED VALUE FOR SWINGLE STATION, AND A REFUND ON \$56,350.00 OF ASSESSED VALUE FOR THE WOODLAND PLANT IN ACCORDANCE WITH THE FOLLOWING BREAKDOWN; AND REQUESTED THE COUNSEL FOR THE ASSESSOR TO PREPARE THE FINDINGS OF FACT TO BE APPROVED BY THE BOARD AT A LATER DATE:

WOODLAND PLANT	Originally Assessed	Corrected Assessment
Land	\$ 65,400.00	\$ 65,400.00
Improvements	3,813,000.00	3,756,650.00
Personal Property	324,880.00	324,880.00
Inventory	298,945.00	298,945.00
	\$ 4,502,225.00	\$ 4,445,875.00

SWINGLE STATION	Originally Assessed	Corrected Assessment
Improvements	\$ 15,450.00	\$ 9,150.00
Personal Property	-0-	-0-
	\$15,450.00	\$ 9,150.00

Upon motion of Supervisor Edmonds, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Edmonds, Barton, Marchand. Noes: None. Absent: Stephens, Duncan.

File:
BOARD OF EQUALIZATION-Minutes-
Approved.

2 MINUTE ORDER NO. 75-30: APPROVED BOARD OF EQUALIZATION MINUTES FOR APRIL 14, 15, and 16, 1975, AS PREPARED BY THE CLERK WITH A CORRECTION IN MINUTE ORDER NO. 75-20 TO READ: "CONTINUED PUBLIC HEARING ON APPLICATION NO. 43 AND 75-1", INSTEAD OF JUST APPLICATION NO. 43.

Upon motion of Supervisor Barton, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Edmonds, Barton, Marchand. Noes: None. Absent: Duncan, Stephens.

File:
BOARD OF EQUALIZATION-Adjourn-
ment.

- 3 MINUTE ORDER NO. 75-31: APPROVED ADJOURNMENT OF BOARD OF EQUALIZATION MEETING AT 3:10 P.M. ON MAY 12, 1975, UNTIL MAY 14, 1975, AT 1:30 P.M. IN THE BOARD OF SUPERVISORS CHAMBERS, ROOM 207, YOLO COUNTY COURTHOUSE, WOODLAND, CALIFORNIA.

Upon motion of Supervisor Barton, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Edmonds, Barton, Marchand. Noes: None. Absent: Duncan, Stephens.

X Betty A. Marchand
CHAIRMAN, BOARD OF EQUALIZATION
AND BOARD OF SUPERVISORS, COUNTY
OF YOLO, STATE OF CALIFORNIA.

ATTEST:

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization.

BY Barbara A. Rodgers
Deputy

TYPED BY dec
PROOF READ BY BAR

/ / / / /

MAY 14, 1975

The Yolo County Board of Supervisors sitting as a Board of Equalization met on May 14, 1975, at 1:30 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with Minute Order No. 75-31. All members of the Board of Equalization were present on roll call, except Supervisor Stephens. Chairman Marchand presided at the meeting. County Assessor Marion Baker and his Deputies Sam Berbena and Richard Blickle were present. Deputy County Counsel Walter Colby was present to represent the County Assessor. The Hearing was recorded on the County of Yolo Tape Recorder. Robert Hull, Attorney at Law, and Louis Marzari were also present to represent Xerox Corporation.

File:
BOARD OF EQUALIZATION-Hearings-
1974 & 1975

- 1 MINUTE ORDER NO. 75-32: ACCEPTED APPLICANT'S EXHIBIT F, G & H, INTO EVIDENCE AS INTRODUCED BY ROBERT HULL, ATTORNEY AT LAW, ON BEHALF OF XEROX CORPORATION. SAID ABOVE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON MAY 14, 1975, SHORTLY AFTER 1:30 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Edmonds, Barton, Marchand. Noes: None. Absent: Stephens.

County Counsel arrived at 1:53 P.M. to advise the Board of Equalization.

The Board of Equalization recessed at 1:57 P.M. and reconvened at 1:58 P.M. All members of the Board were present, except Supervisor Stephens. Chairman Marchand presided at the meeting.

File:
BOARD OF EQUALIZATION-Hearings-
1974-1975

- 2 MINUTE ORDER NO. 75-33: ADOPTED THE SCHEDULE A, AS OUTLINED BY SAM BERBENA, COUNTY ASSESSOR'S OFFICE, AND FILED WITH THE CLERK, WHICH IN EFFECT MAKES A NET FULL CASH VALUE REDUCTION OF \$657,004 AND A NET ASSESSED VALUE REDUCTION OF \$164,250, PERTAINING TO APPLICATIONS NOS. 59 THRU 80, FOR A REDUCTION IN ASSESSMENT, AS FILED BY XEROX CORPORATION. SAID ABOVE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON MAY 14, 1975, SHORTLY AFTER 1:30 P.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Edmonds, Barton, Marchand. Noes: None. Absent: Stephens.

File:
BOARD OF EQUALIZATION-Adjourn-
ment.

- 3 MINUTE ORDER NO. 75-34: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 3:00 P.M. ON THE 14TH DAY OF MAY, 1975.

Upon motion of Supervisor Duncan, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Edmonds, Barton, Marchand. Noes: None. Absent: Stephens.

ATTEST:

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY Barbara A. Rodgers
Deputy

Typed by dec
Proof read by BAR

X
CHAIRMAN, BOARD OF EQUALIZATION
AND BOARD OF SUPERVISORS, COUNTY
OF YOLO, STATE OF CALIFORNIA.

MAY 27, 1975
JUNE 2, 1975

The Yolo County Board of Supervisors sitting as a Board of Equalization met on May 27, 1975, at 3:45 P.M. in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present on roll call, except Supervisor Stephens and Edmonds. Chairman Marchand presided at the meeting.

File:
BOARD OF EQUALIZATION-Minutes-
Approved.

- 1 MINUTE ORDER NO. 75-35: APPROVED BOARD OF EQUALIZATION MINUTES FOR APRIL 21, MAY 12 AND MAY 14, 1975, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Marchand. Noes: None. Absent: Stephens, Edmonds.

File:
BOARD OF EQUALIZATION-Adjourn-
ment.

- 2 MINUTE ORDER NO. 75-36: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 3:50 P.M. ON THE 27TH DAY OF MAY, 1975.

Upon motion of Supervisor Duncan, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Marchand. Noes: None. Absent: Stephens, Edmonds.

X *B. G. Marchand*
CHAIRMAN, BOARD OF SUPERVISORS
AND BOARD OF EQUALIZATION.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *Barbara Rodgers*
Deputy

TYPED BY dec
PROOF READ BY *BAR*

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JUNE 2, 1975

The Yolo County Board of Supervisors sitting as a Board of Equalization met on June 2, 1975, at 2:03 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present, except Supervisorial District No. 5 is vacant. Chairman Marchand presided at the meeting.

File:
WATER DISTRICTS-Dunnigan-
Assessment Book Hearings.

- 1 MINUTE ORDER NO. 75-37: BOARD OF EQUALIZATION SETS JUNE 30, 1975, AT 11:45 A.M., AS THE DATE AND TIME FOR THE BOARD OF SUPERVISORS TO SIT AS BOARD OF EQUALIZATION IN THE BOARD OF SUPERVISORS CHAMBERS, ROOM 207, YOLO COUNTY COURTHOUSE, WOODLAND, CALIFORNIA, TO HEAR ANY PROTESTS ON THE ASSESSMENTS IN THE DUNNIGAN WATER DISTRICT ASSESSMENT BOOK FILED WITH THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Edmonds, Barton, Marchand. Noes: None. Absent: Supervisorial District No. 5 Vacant

File:
BOARD OF EQUALIZATION-Adjourn-
ment.

- 2 MINUTE ORDER NO. 75-38: APPROVED ADJOURNMENT OF BOARD OF EQUALIZATION MEETING AT 2:05 P.M. ON THE 2ND DAY OF JUNE, 1975, UNTIL JUNE 30, 1975, AT 11:45 A.M. IN THE BOARD OF SUPERVISORS' CHAMBERS, ROOM 207, YOLO COUNTY COURTHOUSE, WOODLAND, CALIFORNIA.

Upon motion of Supervisor Duncan, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Edmonds, Barton, Marchand. Noes: None. Absent: Supervisorial District No. 5 Vacant.

X *B. G. Marchand*
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION, COUNTY OF
YOLO, STATE OF CALIFORNIA

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *Barbara Rodgers* Deputy

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The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 30th day of June 1975, at 11:45 A.M. in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. Four members of the Board of Equalization were present on roll call. Supervisorial District No. 5 position is vacant due to the resignation of J. Dudley Stephens, effective as of June 1, 1975. Chairman Marchand presided at the meeting. Others present in the Chambers were Charles R. Mack, County Counsel and Russell Millsap Attorney for Dunnigan Water District.

File:
BOARD OF EQUALIZATION-Minutes-
Approved.

- 1 MINUTE ORDER NO. 75-39: APPROVED BOARD OF EQUALIZATION MINUTES FOR MAY 27, 1975 AND JUNE 2, 1975, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Edmonds, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Edmonds, Barton, Marchand. Noes: None. Absent: Supervisorial District No. 5 position is vacant.

File:
BOARD OF EQUALIZATION-Hearings
1974-1975.

- 2 MINUTE ORDER NO. 75-40: ADOPTED THE FINDINGS, CONCLUSION AND ORDER IN THE MATTER OF RICE GROWERS ASSOCIATION APPLICATIONS NOS. 10, 31, 32, 33, 34, 35, 36, 37, 38, 39, AND 40 AND ADOPTED THE FINDINGS, CONCLUSION AND ORDER IN THE MATTER OF AMSTAR CORPORATION-SPRECKELS DIVISION APPLICATION NO. 43 TO BE FILED WITH THE CLERK.

Upon motion of Supervisor Edmonds, seconded by Supervisor Dencan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Edmonds, Barton, Marchand. Noes: None. Absent: Supervisorial District No. 5 is vacant.

BEFORE THE BOARD OF SUPERVISORS OF THE
COUNTY OF YOLO, STATE OF CALIFORNIA
SITTING AS A COUNTY BOARD OF EQUALIZATION

In the Matter of the
Application of

RICE GROWERS ASSN.,

Applicant

APPLICATION NOS. 10, 31, 32, 33, 34, 35,
36, 37, 38, 39, and 40

FINDINGS, CONCLUSION
AND ORDER

The above numbered applications for reductions in assessments were heard before this Board as consolidated matters involving the same issues of fact and questions of valuation.

At said hearing, it was stipulated by the Assessor and the Applicant that Applications Numbered 10, 36, 38, 39, and 40 would be considered at another hearing.

The attached schedule, designated Exhibit "A", sets forth the controversy or dispute between the Assessor and the applicant as to the assessments, and is incorporated in these findings of fact and decision.

THE EVIDENCE SUBMITTED TO THE BOARD

Applicants testified as to certain sales of rice, alleged by them to be comparable sales which indicate the full value of the subject paddy rice as of lien date; said sales were made prior to lien date at sales prices which applicants contend indicates the full cash value of paddy rice to be \$6.45 per hundred weight as of lien date, March 1, 1975.

Evidence was heard that said alleged comparable sales were made, or the prices contracted for, on dates three to six months prior to lien date.

Applicant introduced evidence that most of the Yolo County paddy rice crop of 1973 was sold approximately three to six months prior to lien date at an average sales price consistent with his allegations of full cash value.

The Assessor introduced evidence of comparable sales in the months of January and February of 1973 consistent with his allegations of full cash value.

The Assessor introduced evidence that subsequent to the dates of the sales used as comparable sales by applicant, the price of rice rose substantially, and, as of liendate, the full cash value of such rice was \$13.50 per hundred weight.

THE ISSUES

Applicants allege that the comparable sales used by the Assessor are not sales of sufficient amounts of rice to adequately reflect or establish the full cash value of the subject rice as of lien date, and that the evidence of sales offered by applicant reflect the full cash value of the subject rice.

The Assessor contended that the sales relied upon by applicants do not reflect or establish full cash value of the subject rice on lien date, as they were made substantially earlier in point of time, and do not reflect the fact that there was a substantial rise in value of paddy rice that occurred subsequently, and close in point of time to lien date.

FINDINGS AND DECISION

IT IS HEREBY FOUND that the evidence of comparable sales introduced by the Assessor is reliable evidence of full cash value of the subject rice as of lien date, 1974.

IT IS HEREBY FOUND that the evidence of comparable sales introduced by the applicant does not establish or reflect the full cash value of said rice as of lien date 1974.

Based upon said findings, the Board of Equalization renders the following decision: Applications for reduction in assessments numbered 31, 32, 33, 34, 35, and 37 are hereby denied.

PASSED AND ADOPTED by the Board of Supervisors of the County of Yolo, State of California, sitting as a County Board of Equalization this 30th day of June, 1974, by the following vote:

AYES: Duncan, Edmonds, Barton, Marchand.
NOES: None.
ABSENT: Supervisorial District No. 5 position is vacant.

CHAIRMAN OF THE BOARD OF SUPERVISORS
SITTING AS A COUNTY BOARD OF EQUALIZATION

NOTICE IS HEREBY GIVEN PURSUANT TO 18 CAC § 308 THAT A REQUEST FOR A TRANSCRIPT OF THE HEARING MUST BE MADE WITHIN SIXTY (60) DAYS AFTER THE FINAL DETERMINATION OF THE BOARD OF SUPERVISORS. SEE 18 CAC § 312.

"A"

RICE GROWERS ASSOCIATION'S APPLICATIONS FOR REDUCTIONS IN ASSESSMENTS

(All values listed below are in the form of full cash value)

<u>Application # 10</u>		
Assessor's value	-- \$1,632,880	
Applicant's value	-- Zero or \$1,043,570	
		Difference - \$1,632,880 or 589,310
<u>Application #31</u>		
Assessor's value	-- \$31,051,566	
Applicant's value	-- 15,071,785	Difference - \$15,979,781
<u>Application #32</u>		
Assessor's value	-- \$31,051,566	
Applicant's value	-- 15,071,785	Difference - \$15,979,781
<u>Application #33</u>		
Assessor's value	-- \$31,051,566	
Applicant's value	-- 15,071,785	Difference - \$15,979,781
<u>Application #34</u>		
Assessor's value	-- \$31,051,566	
Applicant's value	-- 15,071,785	Difference - \$15,979,781
<u>Application #35</u>		
Assessor's value	-- \$31,051,566	
Applicant's value	-- 15,071,785	Difference - \$15,979,781
<u>Application #36</u>		
Assessor's value	-- \$31,051,566	
Applicant's value	-- 15,071,785	Difference - \$15,979,781
<u>Application #37</u>		
Assessor's value	-- \$31,051,566	
Applicant's value	-- 15,071,785	Difference - \$15,979,781
<u>Application #38</u>		
Assessor's value	-- \$31,051,566	
Applicant's value	-- 15,071,785	Difference - \$15,979,781
<u>Application #39</u>		
Assessor's value	-- \$31,051,566	
Applicant's value	-- 15,071,785	Difference - \$15,979,781
<u>Application #40</u>		
Assessor's value	-- \$31,051,566	
Applicant's value	-- 15,071,785	Difference - \$15,979,781

BEFORE THE BOARD OF SUPERVISORS OF THE
COUNTY OF YOLO, STATE OF CALIFORNIA
SITTING AS A COUNTY BOARD OF EQUALIZATION

In the Matter of the)
Application of)
AMSTAR CORPORATION-)
SPRECKELS SUGAR DIVISION)
Applicant.)

APPLICATION NO. 43

FINDINGS, CONCLUSION
AND ORDER

The above referred to application for reduction in assessment came before this Board for hearing on the 14th day of April, 1975, at 2:00 o'clock P.M.

THE EVIDENCE SUBMITTED TO THE BOARD

The applicant introduced evidence of full cash value based upon the cost approach to value.

Pursuant to the cost approach to value, the applicant contended that the full cash

value of the taxed property is \$12,222,400.

The Assessor introduced evidence of full cash value using the market approach to value as well as indicator of value based upon the analysis of the production capacity of the subject industrial facility as compared to other alleged similar industrial facilities. The market approach to value used by the Assessor involves evidence of an offer of sale made for another industrial facility, and by then comparing said other facility to the subject facility, he deduced the value of the subject facility.

FINDINGS AND DECISION

Upon hearing all of said testimony and examining all of the written evidence submitted by the parties hereto, this Board of Equalization finds that the Assessor's approach to value is a reliable approach, and reflects the full cash value of the subject facility. The Board further finds that the applicant's approach to value does not reflect the full cash value of the subject facility.

Based upon said evidence, this Board makes the following decision:

The assessment made by the Assessor is upheld.

PASSED AND ADOPTED by the Board of Supervisors of the County of Yolo, State of California, sitting as a County Board of Equalization this _____ day of _____, 1975, by the following vote:

AYES:
NOES:
ABSENT:

CHAIRMAN OF THE BOARD OF SUPERVISORS
SITTING AS A COUNTY BOARD OF EQUALIZATION

NOTICE IS HEREBY GIVEN PURSUANT TO 18 CAC § 308 THAT A REQUEST FOR A TRANSCRIPT OF THE HEARING MUST BE MADE WITHIN SIXTY (60) DAYS AFTER THE FINAL DETERMINATION OF THE BOARD OF SUPERVISORS. SEE 18 CAC § 312.

The Board of Equalization recessed at 11:50 A.M. and reconvened at 2:00 P.M. Four members of the Board were present. Supervisorial District no. 5 is vacant. Chairman Marchand presided at the meeting.

File:
WATER DISTRICTS-DUNNIGAN-Assessment Book Hearings-1975.

SEE:
RESOLUTION BOOK NO. 15

- 3 RESOLUTION NO. 75-81, FIXING AN AD VALOREM RATE OF ASSESSMENT UPON EACH \$100.00 IN VALUE OF THE LAND ASSESSED IN THE DUNNIGAN WATER DISTRICT IN THE AMOUNT OF \$0.44 CENTS AND THAT THIS AD VALOREM ASSESSMENT RATE IS A RATE SUFFICIENT TO RAISE THE AMOUNT SPECIFIED IN THE ANNUAL ESTIMATE OF THE SUM REQUIRED TO DISCHARGE ALL OF ITS OBLIGATIONS, WAS PASSED AND ADOPTED. THE CHAIRMAN OF THE BOARD OF SUPERVISORS WAS AUTHORIZED TO SIGN THE RESOLUTION. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON JUNE 30, 1975.

Upon motion of Supervisor Duncan, seconded by Supervisor Barton, and duly carried, the above Resolution was passed and adopted by the following vote:

Ayes: Duncan, Edmonds, Barton, Marchand. Noes: None. Absent: Supervisorial District No. 5 is vacant.

RESOLUTION NO. 75-81

(Resolution Fixing an Ad Valorem Rate of Assessment for the Dunnigan Water District)

WHEREAS, the Board of Supervisors of the County of Yolo met as a Board of Equalization this 30th day of June, 1975, for the purpose of hearing all objections presented to it regarding the correctness of any assessment concerning the Dunnigan Water District; and

WHEREAS, the Board of Supervisors this date heard all objections presented and all testimony relevant to said objections; and

WHEREAS, the District Assessor before the hearing was closed added the total values as determined by this Board, determined the gross assessed valuation of all the land, and made a statement thereof; and

WHEREAS, §§ 36605 through 36607 of the Water Code of the State of California have been fully complied with,

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that the Board of Supervisors acting as a Board of Equalization fix an ad valorem rate of assessment upon each \$100.00 in value of the land assessed in the Dunnigan Water District in the amount of \$0.44 cents. This ad valorem assessment rate being a rate sufficient to raise the amount specified in the annual estimate of the sum required to discharge all of its obligations.

PASSED AND ADOPTED by the Board of Supervisors of the County of Yolo, State of California, this 30th day of June, 1975, by the following vote:

AYES: Duncan, Edmonds, Barton, Marchand. NOES: None. ABSENT: Supervisorial District No. 5 is vacant.

CHAIRMAN OF THE BOARD OF SUPERVISORS
COUNTY OF YOLO, STATE OF CALIFORNIA

ATTEST:

LAURENCE P. HENIGAN, CLERK

BY _____ DEPUTY

(SEAL)

File:
BOARD OF EQUALIZATION-
Adjournment.

- 4 MINUTE ORDER NO. 75-41: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 2:08 P.M. ON THE 30TH DAY OF JUNE, 1975.

Upon motion of Supervisor Duncan, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Edmonds, Barton, Marchand. Noes: None. Absent: Supervisorial District No. 5 is vacant.

Chairman, Board of Supervisors and
Board of Equalization.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY Bartholomew Rodgers
Deputy

TYPED BY dec
PROOF READ BY RRR

/ /

AUGUST 4, 1975

The Yolo County Board of Supervisors sitting as a Board of Equalization met on August 4, 1975, at 1:56 P.M. in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board were present, including Twyla J. Thompson just sworn-in on this day as Supervisor of Supervisorial District No. 5 to succeed J. Dudley Stephens, resigned. Chairman Marchand presided at the meeting.

File:
BOARD OF EQUALIZATION-Minutes
-Approved.

- 1 MINUTE ORDER NO. 75-42: APPROVED BOARD OF EQUALIZATION MINUTES FOR JUNE 2 & 3, 1975, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Edmonds, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Edmonds, Barton, Marchand. Noes: None. Absent: None. Abstaining: Duncan, Thompson.

File:
BOARD OF EQUALIZATION-Hear-
ings-1974 & 1975.

- 2 MINUTE ORDER NO. 75-43: ADOPTED THE FINDINGS, CONCLUSION AND ORDER IN THE MATTER OF AMSTAR CORPORATION, SPRECKELS SUGAR DIVISION, APPLICATION NO. 43, FOR A REDUCTION IN ASSESSMENT, TO SUPERCEDE THE FINDINGS, CONCLUSION AND ORDER MENTIONED IN MINUTE ORDER NO. 75-40, IN REGARDS TO AMSTAR CORPORATION-SPRECKELS SUGAR DIVISION, APPLICATION NO. 43, AND AUTHORIZED THE CHAIRMAN OF THE BOARD OF EQUALIZATION TO SIGN THE ORDER TO BE FILED WITH THE CLERK.

Upon motion of Supervisor Barton, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Edmonds, Barton, Marchand. Noes: None. Absent: None. Abstaining: Duncan, Thompson.

File:
BOARD OF EQUALIZATION-Adjourn-
ment.

- 3 MINUTE ORDER NO. 75-44: THE CHAIRMAN OF THE BOARD OF EQUALIZATION VERBALLY ADJOURNED THE MEETING AT 2:04 P.M. ON THE 4TH DAY OF AUGUST, 1975.

CHAIRMAN, BOARD OF SUPERVISORS &
BOARD OF EQUALIZATION.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization.

BY Barbara A. Rodgers
Deputy

TYPED BY dec
PROOF READ BY bar

/ /

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 29th day of September, 1975, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present, except Supervisor Edmonds. Chairman Marchand presided at the meeting. Assistant County Assessor Richard Blickle and Malcolm Nicolson, Deputy Assessor, were present to represent the County Assessor Marion Baker. County Counsel Charles Mack was present to advise the Board of Equalization. The Hearing was recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-Hearings-
1975.

- 1 MINUTE ORDER NO. 75-45: ACCEPTED THE WITHDRAWAL OF APPLICATION NO. 75-25, FOR REDUCTION IN ASSESSMENT, AS FILED BY R.E. HAPWORTH AND ACCEPTED THE WITHDRAWAL OF APPLICATION NOS. 75-21, 75-22, 75-23 AND 75-24, FOR A REDUCTION IN ASSESSMENT, AS FILED BY CONRAD E. STAIB, IN ACCORDANCE WITH THE LETTERS OF WITHDRAWAL FILED WITH THE CLERK.

Upon motion of Supervisor Barton, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Barton, Marchand. Noes: None. Absent: Edmonds.

Supervisor Edmonds arrived at 2:04 P.M.

File:
BOARD OF EQUALIZATION-Minutes-
Approved.

- 2 MINUTE ORDER NO. 75-46: APPROVED BOARD OF EQUALIZATION MINUTES FOR AUGUST 4, 1975, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Barton, Marchand. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1975.

- 3 MINUTE ORDER NO. 75-47: ACCEPTED THE COUNTY ASSESSOR'S STIPULATION ON APPLICATION NO. 75-3, FOR A REDUCTION IN ASSESSMENT, AS FILED BY HARRY R. & VICTORIA WILLEY; WAIVED THE APPEARANCE OF THE APPLICANTS AT THIS HEARING; CHANGED THE FULL CASH VALUE OF THE PROPERTY FROM \$140,000 TO \$110,000, WHICH IN EFFECT PRODUCES A LAND VALUE OF \$30,200 AND IMPROVEMENT VALUE IN THE AMOUNT OF \$79,800, IN ACCORDANCE WITH THE STIPULATION FILED WITH THE CLERK. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON SEPTEMBER 29, 1975, AT 2:00 P.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Barton, Marchand. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1975.

- 4 MINUTE ORDER NO. 75-48: ACCEPTED THE COUNTY ASSESSOR'S STIPULATION ON APPLICATION NO. 75-4, FOR A REDUCTION IN ASSESSMENT, AS FILED BY LARRY J. & HEIDI BANDOW MCFARLAND; WAIVED THE APPEARANCE OF THE APPLICANTS AT THIS HEARING; CHANGED THE FULL CASH VALUE OF THE PROPERTY FROM \$59,800 TO \$56,000, WHICH IN EFFECT PRODUCES A LAND VALUE OF \$12,600 AND IMPROVEMENT VALUE IN THE AMOUNT OF \$43,400, IN ACCORDANCE WITH THE STIPULATION FILED WITH THE CLERK. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON SEPTEMBER 29, 1975, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Thompson, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Barton, Marchand. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1975.

- 5 MINUTE ORDER NO. 75-49: ACCEPTED THE COUNTY ASSESSOR'S STIPULATION ON APPLICATION NO. 75-6, FOR A REDUCTION IN ASSESSMENT, AS FILED BY GERALD V. & MARGERY E. BALL; WAIVED THE APPEARANCE OF THE APPLICANTS AT THIS HEARING; CHANGED THE FULL CASH VALUE OF THE PROPERTY FROM \$257,000 TO \$238,000, WHICH IN EFFECT PRODUCES A LAND VALUE OF \$109,200 AND IMPROVEMENT VALUE IN THE AMOUNT OF \$129,000, IN ACCORDANCE WITH THE STIPULATION FILED WITH THE CLERK. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON SEPTEMBER 29, 1975, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Thompson, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Barton, Marchand. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1975.

- 6 MINUTE ORDER NO. 75-50: ACCEPTED THE COUNTY ASSESSOR'S STIPULATION ON APPLICATION NO. 75-8, FOR REDUCTION IN ASSESSMENT, AS FILED BY BLUE ANCHOR, INC.: WAIVED THE APPEARANCE OF THE APPLICANT AT THIS HEARING: CHANGED THE FULL CASH VALUE FROM \$371,850 TO \$235,500, WHICH IN EFFECT PRODUCES A LAND VALUE OF \$33,000, IMPROVEMENT VALUE OF \$167,000, INVENTORY OF \$31,000, P. P., M & E OF \$20,000 AND INCLUDES LESS INVENTORY EXEMPTION IN THE AMOUNT OF \$15,500 FOR A TOTAL NET VALUE OF \$235,500, IN ACCORDANCE WITH THE LETTERS OF STIPULATION FILED WITH THE CLERK. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON SEPTEMBER 29, 1975, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Thompson, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Barton, Marchand. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1975.

- 7 MINUTE ORDER NO. 75-51: ACCEPTED THE COUNTY ASSESSOR'S STIPULATION ON APPLICATIONS NOS. 75-49, 75-50, 75-51 AND 75-52, FOR REDUCTION IN ASSESSMENT, AS FILED BY G. W. WILLIAMS COMPANY; WAIVED THE APPEARANCE OF THE APPLICANT AT THIS HEARING: CHANGED THE FULL CASH VALUES ON THE APPLICATIONS LISTED ABOVE AS FOLLOWS, ALL IN ACCORDANCE WITH THE STIPULATION FILED WITH THE CLERK.

- 1- APPLICATION NO. 75-49, CHANGED THE FULL CASH VALUE FROM \$276,200 TO \$184,200 WHICH IN EFFECT PRODUCES A LAND VALUE OF \$84,200 AND IMPROVEMENT VALUE IN THE AMOUNT OF \$100,000.
- 2- APPLICATION NO. 75-50, CHANGED THE FULL CASH VALUE FROM \$303,600 TO \$191,000, WHICH IN EFFECT PRODUCES A LAND VALUE OF \$91,000 AND IMPROVEMENT VALUE IN THE AMOUNT OF \$100,000.
- 3- APPLICATION NO. 75-51, CHANGED THE FULL CASH VALUE FROM \$504,180 TO \$282,980, WHICH IN EFFECT PRODUCES A LAND VALUE OF \$17,000, IMPROVEMENT VALUE IN THE AMOUNT OF \$155,600, INVENTORY OF \$7,760, PERSONAL PROPERTY OF \$106,500 AND INVENTORY EXEMPTION IN THE AMOUNT OF \$3,880.
- 4- APPLICATION NO. 75-52, CHANGED THE FULL CASH VALUE FROM \$52,000 TO \$27,200, WHICH IN EFFECT PRODUCES A LAND VALUE OF \$25,500 AND IMPROVEMENT VALUE IN THE AMOUNT OF \$2,000.

THE OVERALL NET VALUE OF THESE PARCELS WAS REDUCED FROM \$1,135,980 TO \$685,380. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON SEPTEMBER 29, 1975, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Barton, Marchand. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1975.

- 8 MINUTE ORDER NO. 75-52: ACCEPTED THE COUNTY ASSESSOR'S STIPULATION ON APPLICATIONS NOS. 75-48, 75-53, 75-54 AND 75-55, FOR REDUCTION IN ASSESSMENT, AS FILED BY G. W. WILLIAMS COMPANY; WAIVED THE APPEARANCE OF THE APPLICANT AT THIS HEARING: CHANGED THE FULL CASH VALUE ON THE APPLICATIONS LISTED ABOVE AS FOLLOWS, ALL IN ACCORDANCE WITH THE STIPULATION FILED WITH THE CLERK.

- 1- APPLICATION NO. 75-48, CHANGED THE FULL CASH VALUE FROM \$24,600 TO \$16,200, WHICH IN EFFECT PRODUCES A LAND VALUE OF \$16,200.
- 2- APPLICATION NO. 75-53, CHANGED THE FULL CASH VALUE FROM \$33,000 TO \$22,200 WHICH IN EFFECT PRODUCES A LAND VALUE OF \$22,200.
- 3- APPLICATION NO. 75-54, CHANGED THE FULL CASH VALUE FROM \$71,000 TO \$57,200, WHICH IN EFFECT PRODUCES A LAND VALUE OF \$57,200.
- 4- APPLICATION NO. 75-55, CHANGED THE FULL CASH VALUE FROM \$805,000 TO \$750,400, WHICH IN EFFECT PRODUCES A LAND VALUE OF \$319,400, IMPROVEMENT VALUE IN THE AMOUNT OF \$413,800 AND PERSONAL PROPERTY IN THE AMOUNT OF \$17,200.

THE OVERALL NET VALUE OF THESE PARCELS WAS REDUCED FROM \$933,600 TO \$846,000. SAID ABOVE MATTERS WERE CONSIDERED AT A PUBLIC HEARING HELD ON SEPTEMBER 29, 1975, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Barton, Marchand. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings
1975.

- 9 MINUTE ORDER NO. 75-53: THAT NEITHER THE BOARD OF EQUALIZATION'S MINUTE ORDER NOR THE STIPULATION CHANGES ANY PERSONAL PROPERTY VALUES ASSESSED ON THE PARCEL MENTIONED IN APPLICATION NO. 75-6.

Upon motion of Supervisor Thompson, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Barton, Marchand. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Adjournment

- 10 MINUTE ORDER NO. 75-54: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 2:46 P.M. ON THE 29TH DAY OF SEPTEMBER, 1975, UNTIL OCTOBER 13, 1975, AT 2:00 P.M.

Upon motion of Supervisor Thompson, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Barton, Marchand. Noes: None. Absent: None.

CHAIRMAN, BOARD OF EQUALIZATION,
COUNTY OF YOLO, STATE OF
CALIFORNIA.

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisor and Board of Equalization.

BY Baird Rodgers
Deputy

TYPED BY dc
PROOF READ BY AC & V

OCTOBER 13, 1975

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 13th day of October, 1975, at 2:03 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present. Chairman Marchand presided at the meeting. County Assessor Marion Baker and his Deputies Malcolm Nicolson and John Lynch were present. County Counsel Charles Mack was present to advise the Board of Equalization. The Hearing was recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-Minutes-
Approved.

- 1 MINUTE ORDER NO. 75-55: APPROVED BOARD OF EQUALIZATION MINUTES
FOR SEPTEMBER 29, 1975, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Barton, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Barton, Marchand. Noes: None. Absent: None.

The Board of Equalization recessed at 2:04 P.M. and reconvened at 2:05 P.M. All members of the Board were present. Chairman Marchand presided at the meeting.

File:
BOARD OF EQUALIZATION-Hearings-
1975.

- 2 MINUTE ORDER NO. 75-56: DENIED REDUCTION IN ASSESSMENT ON APPLICATIONS NOS. 75-30, 75-31 AND 75-32, AS FILED BY DUANE CHAMBERLAIN. SAID MATTERS WERE CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 13, 1975, SHORTLY AFTER 2:00 P.M. IN THE PRESENCE OF DUANE CHAMBERLAIN.

Upon motion of Supervisor Thompson, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Barton, Marchand. Noes: None. Absent: None.

The Board of Equalization recessed at 3:21 P.M. and reconvened at 3:22 P.M. All members of the Board were present. Chairman Marchand presided at the meeting.

File:
BOARD OF EQUALIZATION-Hearings-
1975.

- 3 MINUTE ORDER NO. 75-57: DENIED REDUCTION IN ASSESSMENT ON APPLICATION NO. 75-10, AS FILED BY LOUIS J. CRAMER. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 13, 1975, SHORTLY AFTER 2:00 P.M., IN THE PRESENCE OF MR. CRAMER.

Upon motion of Supervisor Edmonds, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Barton, Marchand. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Adjournment

- 4 MINUTE ORDER NO.75-58: APPROVED ADJOURNMENT OF THE BOARD OF
EQUALIZATION MEETING AT 3:49 P.M. ON THE 13TH DAY OF OCTOBER, 1975,
UNTIL OCTOBER 22, 1975, AT 9:00 A.M.

Upon motion of Supervisor Thompson, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Barton, Marchand. Noes: ~~None~~. Absent: None.

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of Supervisors
& Board of Equalization

BY Basil A. Rodgers Deputy TYPED BY bar
PROOF READ BY Bar

CHAIRMAN, BOARD OF SUPERVISORS &
BOARD OF EQUALIZATION, COUNTY OF
YOLO, STATE OF CALIFORNIA

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 22nd day of October, 1975, at 9:00 A.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present. Chairman Marchand presided at the meeting. County Assessor Marion Baker and his Deputies Malcolm Nicolson and Marsha Hand were present. Chief Deputy County Counsel Walt Colby was present to advise the Board of Equalization. The Hearing was recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-
Hearings-1975.

- 1 MINUTE ORDER NO. 75-59: ACCEPTED LETTER OF WITHDRAWAL OF APPLICATIONS NOS. 75-26, 75-27 AND 75-28, AS FILED BY STANLEY H. WELLS, ATTORNEY FOR THE EXECUTRIX OF THE ESTATE OF KATHRYN GRAY; ACCEPTED LETTER OF WITHDRAWAL OF APPLICATIONS NOS. 75-87 THROUGH 75-91, FOR AMELIA WAUHAB, AS FILED BY ANTHONY B. VARNI, ATTORNEY AT LAW AND ACCEPTED LETTER OF WITHDRAWAL OF APPLICATION NO. 75-56, AS FILED BY MARY TIBBITTS, FOR THE ESTATE OF CYRUS KAUFMAN, ALL IN ACCORDANCE WITH THE LETTERS FILED WITH THE CLERK.

Upon motion of Supervisor Barton, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Barton, Marchand. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Minutes-Approved.

- 2 MINUTE ORDER NO. 75-60: APPROVED BOARD OF EQUALIZATION MINUTES FOR OCTOBER 13, 1975, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Barton, Marchand. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1975.

- 3 MINUTE ORDER NO. 75-61: DENIED APPLICATION NO. 75-7, FOR REDUCTION IN ASSESSMENT, AS FILED BY MARUBENI-AMERICA CORPORATION, DUE TO LACK OF JURISDICTION IN THIS MATTER. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 22, 1975, SHORTLY AFTER 9:00 A.M.

Upon motion of Supervisor Barton, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Barton, Marchand. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1975.

- 4 MINUTE ORDER NO. 75-62: MOTION TO REDUCE THE LAND VALUE TO .86¢ SQ. FT. ON APPLICATIONS NOS. 75-46 AND 75-47, AS FILED BY WILLIAM E. HENDERICKSON AND MARTHA L. ZEISLOFT, DIED DUE TO LACK OF ENOUGH VOTES. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 22, 1975, SHORTLY AFTER 9:00 A.M. IN THE PRESENCE OF MR. ZEISLOFT.

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson, the above motion died due to the following vote:

Ayes: Duncan, Thompson. Noes: Edmonds, Barton, Marchand. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1975.

- 5 MINUTE ORDER NO. 75-63: DENIED APPLICATIONS NOS. 75-46 AND 75-47, FOR REDUCTION IN ASSESSMENT, AS FILED BY WILLIAM E. HENDERICKSON AND MARTHA L. ZEISLOFT. SAID ABOVE MATTERS WERE CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 22, 1975, SHORTLY AFTER 9:00 A.M. IN THE PRESENCE OF MR. ZEISLOFT.

Upon motion of Supervisor Edmonds, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Edmonds, Barton, Marchand. Noes: Duncan, Thompson. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1975.

- 6 MINUTE ORDER NO. 75-64: ACCEPTED APPLICANT'S EXHIBIT NO. 1 INTO EVIDENCE, IDENTIFIED AS A COPY OF A LETTER SENT TO MARION BAKER, COUNTY ASSESSOR, DATED JUNE 12, 1975, FROM MARTHA L. ZEISLOFT AND WILLIAM E. HENDERICKSON AND ACCEPTED APPLICANT'S EXHIBIT NO. 2 INTO EVIDENCE, IDENTIFIED AS A LETTER SENT TO MS. MARTHA L. ZEISLOFT FROM THE COUNTY ASSESSOR'S OFFICE, DATED JUNE 17, 1975, ON BEHALF OF THE APPLICANT'S WILLIAM E. HENDERICKSON AND MARTHA L. ZEISLOFT. SAID ABOVE MATTERS WERE CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 22, 1975, SHORTLY AFTER 9:00 A.M. IN THE PRESENCE OF MR. ZEISLOFT.

Upon motion of Supervisor Thompson, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Barton, Marchand. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1975.

- 7 MINUTE ORDER NO. 75-65: ACCEPTED COUNTY ASSESSOR'S EXHIBIT A INTO EVIDENCE, IDENTIFIED AS LAND COMPS, C-2 ALONG WEST CAPITOL AVE. AND HARBOR, AND COUNTY ASSESSOR'S EXHIBIT B, IDENTIFIED AS CONTINUATION OF ITEM #7 INTO EVIDENCE ON BEHALF OF THE ASSESSOR, AS PRESENTED TO THE BOARD BY THE COUNTY ASSESSOR. SAID ABOVE MATTERS WERE CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 22, 1975, SHORTLY AFTER 9:00 A.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Barton, Marchand. Noes: None. Absent: None.

The Board of Equalization recessed at 10:25 A.M. and reconvened at 11:30 A.M.
All members of the Board were present. Chairman Marchand presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings-1975

- 8 MINUTE ORDER NO. 75-66: RE-SET THE PUBLIC HEARINGS SET FOR NOVEMBER 5, 1975, AT 9:00 A.M. TO NOVEMBER 17, 1975, AT 2:00 P.M. TO CONSIDER APPLICATIONS NOS. 75-16, 75-18 AND 75-33, ALONG WITH APPLICATIONS NO. 75-57. THE BOARD OF EQUALIZATION CONTINUED THE PUBLIC HEARING SET FOR WILLIAM E. MEISSNER, APPLICATION NO. 75-11, FROM OCTOBER 22, 1975, TO DECEMBER 3, 1975, AT 9:00 A.M., AS VERBALLY REQUESTED BY MRS. WILLIAM MEISSNER BY A PHONE CALL ON OCTOBER 22, 1975, ON BEHALF OF HER HUSBAND WILLIAM MEISSNER.

Upon motion of Supervisor Thompson, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Barton, Marchand. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Adjournment.

- 9 MINUTE ORDER NO. 75-67: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 11:40 A.M. ON THE 22ND DAY OF OCTOBER, 1975, UNTIL OCTOBER 27, 1975, AT 2:00 P.M.

Upon motion of Supervisor Barton, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Barton, Marchand. Noes: None. Absent: None.

Barbara A. Marchand
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization.

BY *Barbara A. Rodgers*
Deputy

TYPED BY dc
PROOF READ BY *dc/v4*

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OCTOBER 27, 1975

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 27th day of October, 1975, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board were present, except Supervisor Edmonds, excused to attend a meeting. Chairman Marchand presided at the meeting. County Assessor Marion Baker and his Deputies Malcolm Nicolson, Samuel Berbena and Richard Blickle were present. County Counsel Charles Mack was present to advise the Board of Equalization. The hearing was recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-
Minutes-Approved.

- 1 MINUTE ORDER NO. 75-68: APPROVED BOARD OF EQUALIZATION MINUTES FOR OCTOBER 22, 1975, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Thompson, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Barton, Marchand. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-
Hearings-1975.

- 2 MINUTE ORDER NO. 75-69: ALLOWED THE PENALTY OF \$305.63 WHICH WAS INCLUDED IN FRED S. TADLOCK'S TAX OF \$3,363.86 WHICH IS PAYABLE BY OCTOBER 31, 1975, BE DISMISSED, AS THE BOARD OF EQUALIZATION FINDINGS IS THAT THE OVERSIGHT WAS DUE TO REASONABLE CAUSE AND NOT WILFUL NEGLECT, AS REQUESTED BY MR. TADLOCK. SAID ABOVE MATTER WAS CONSIDERED ON OCTOBER 27, 1975, AT 2:00 P.M. IN THE PRESENCE OF MR. TADLOCK.

(NEXT PAGE)

Upon motion of Supervisor Duncan, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Barton, Marchand. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-
Hearings-1975.

- 3 MINUTE ORDER NO. 75-70: DENIED APPLICATION NO. 75-15, FOR REDUCTION IN ASSESSMENT, AS FILED BY RICE GROWERS ASSOCIATION OF CALIFORNIA, AND DENIED APPLICATION NO. 75-84, FOR REDUCTION IN ASSESSMENT, AS FILED BY CONNELL RICE & SUGAR CO., DUE TO LACK OF JURISDICTION IN THESE MATTERS, SAID ABOVE MATTERS WERE CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 27, 1975, SHORTLY AFTER 2:00 P.M. IN THE PRESENCE OF R.H. STRATTON, REPRESENTING RICE GROWERS ASSOCIATION OF CALIFORNIA AND CONNELL RICE & SUGAR COMPANY.

Upon motion of Supervisor Barton, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Barton, Marchand. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-
Hearings-1975.

- 4 MINUTE ORDER NO. 75-71: ACCEPTED THE COUNTY ASSESSOR'S STIPULATION ON APPLICATION NO. 75-33, FILED BY UNIVERSITY VILLAGE; WAIVED THE APPEARANCE OF THE APPLICANT AT THIS HEARING AND CHANGED THE IMPROVEMENTS FROM \$1,163,000 TO \$1,176,200 WHICH PRODUCES LAND VALUE OF \$287,200, IMPROVEMENTS OF \$1,176,200 AND PERSONAL PROPERTY OF \$31,600 FOR A TOTAL CASH VALUE OF \$1,495,000 INSTEAD OF \$1,952,000, IN ACCORDANCE WITH THE STIPULATION FILED WITH THE CLERK. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 27, 1975, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Thompson, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Barton, Marchand. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-
Hearings-1975.

- 5 MINUTE ORDER NO. 75-72: ACCEPTED THE COUNTY ASSESSOR'S STIPULATION ON APPLICATION NO. 75-85, FOR REDUCTION IN ASSESSMENT, AS FILED BY YOLO LODGE NO. 169 INC. I.O.O.F.; WAIVED THE APPEARANCE OF THE APPLICANT AT THIS HEARING AND CHANGED THE PERSONAL PROPERTY FROM \$5,740 TO \$4,200 WHICH PRODUCES A LAND VALUE OF \$72,400, IMPROVEMENTS OF \$108,000 AND PERSONAL PROPERTY OF \$4,200 FOR A TOTAL CASH VALUE OF \$184,600 INSTEAD OF \$186,140, IN ACCORDANCE WITH THE STIPULATION FILED WITH THE CLERK. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 27, 1975, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Barton, Marchand. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-
Adjournment.

- 6 MINUTE ORDER NO. 75-73: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 2:22P.M. ON THE 27TH DAY OF OCTOBER, 1975, UNTIL NOVEMBER 17, 1975, AT 2:00 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Barton, Marchand. Noes: None. Absent: Edmonds.

Betsy A. Marchand
CHAIRMAN, BOARD OF SUPERVISORS
AND BOARD OF EQUALIZATION.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisor and Board of Equalization.

BY *Barbara A. Rodgers*
Deputy

TYPED BY *dc*
PROOF READ BY *PC + V.G*

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The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 17th day of November, 1975, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present, except Supervisor Edmonds, excused to attend a meeting in Washington, D.C. Chairman Marchand presided at the meeting. County Assessor Marion Baker was represented by Richard Blickle, Assistant County Assessor, Malcolm Nicolson and Robert E. Gongwer, Senior Residential Appraiser. The Hearing was recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-Minutes.

- 1 MINUTE ORDER NO. 75-74: APPROVED BOARD OF EQUALIZATION MINUTES FOR OCTOBER 27, 1975, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Barton, Marchand. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-Hearings-1975.

- 2 MINUTE ORDER NO. 75-75: CONTINUED THE PUBLIC HEARING SET FOR NOVEMBER 24, 1975, at 4:00 P.M., ON APPLICATION NO. 75-13, FILED BY ALUMAX MILL PRODUCTS, INC., FOR REDUCTION IN ASSESSMENT, TO FEBRUARY 2, 1976, AT 3:00 P.M., IN ACCORDANCE WITH A PHONE CALL THE CLERK RECEIVED ON NOVEMBER 17, 1975, FROM THE AGENT REPRESENTING ALUMAX MILL PRODUCTS, INC.

Upon motion of Supervisor Thompson, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Barton, Marchand. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-Hearings-1975.

- 3 MINUTE ORDER NO. 75-76: ACCEPTED WITHDRAWAL OF APPLICATION NO. 75-86, FOR REDUCTION IN ASSESSMENT, FILED BY ARGOSY OIL COMPANY, IN ACCORDANCE WITH A LETTER FILED WITH THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Barton, Marchand. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-Hearings-1975.

- 4 MINUTE ORDER NO. 75-77: DENIED THE FILING OF APPLICATION FOR REDUCTION IN ASSESSMENT FROM CROWN PIPE & SUPPLY CO., A DIVISION OF HAMILTON SUPPLY CO., INC., BECAUSE IT WAS RECEIVED TOO LATE AND INSTRUCTED THE COUNTY COUNSEL'S OFFICE TO WRITE THE COMPANY A LETTER EXPLAINING WHY THE BOARD DENIED THE FILING OF THE APPLICATION.

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Barton, Marchand. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-Hearings-1975.

- 5 MINUTE ORDER NO. 75-78: DENIED APPLICATION NO. 75-16, FOR REDUCTION IN ASSESSMENT, AS FILED BY EMMETT L. PUGH. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 17, 1975, AT 2:00 P.M., IN THE PRESENCE OF MR. PUGH.

Upon motion of Supervisor Barton, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Barton, Marchand. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-Hearings-1975.

- 6 MINUTE ORDER NO. 75-79: DENIED APPLICATION NO. 75-18, FOR REDUCTION IN ASSESSMENT, AS FILED BY CLIFFORD C. PERINI. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 17, 1975, AT 2:30 P.M., IN THE PRESENCE OF MR. PERINI.

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Barton, Marchand. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-Hearings-1975.

- 7 MINUTE ORDER NO. 75-80: CONTINUED THE PUBLIC HEARING ON APPLICATION NO. 75-57, FOR REDUCTION IN ASSESSMENT, AS FILED BY GRUBB & ELLIS REALTY FUND II, TO JANUARY 14, 1976, AT 9:00 A.M., IN ACCORDANCE WITH THE LETTER FILED WITH THE CLERK.

Upon motion of Supervisor Thompson, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Barton, Marchand. Noes: None. Absent: Edmonds.

NOVEMBER 17, 1975
NOVEMBER 24, 1975

File:
BOARD OF EQUALIZATION- Hearings-
1975.

- 8 MINUTE ORDER NO. 75-81: REFERRED LETTERS RECEIVED FROM LEIF ERICKSON WAHLBERG REGARDING EXCESSIVE TAXES FOR THE NEW FISCAL YEAR AND FROM B & B AND SONS ENTERPRISES REGARDING THEIR REAL PROPERTY TAX BILL FOR PARCEL #9-642-15-1 TO THE COUNTY COUNSEL'S OFFICE FOR RECOMMENDATION AND REPORT BACK TO THE BOARD ON NOVEMBER 24, 1975, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Barton, Marchand. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-Adjournments.

- 9 MINUTE ORDER NO. 75-82: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 2:55 P.M. ON THE 17TH DAY OF NOVEMBER, 1975, UNTIL NOVEMBER 24, 1975, AT 2:00 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Barton, Marchand. Noes: None. Absent: Edmonds.

Bobby A. Marchand
x CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *Barbara A. Rodgers*
Deputy

TYPED BY vg
PROOF READ BY

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NOVEMBER 24, 1975

File:
BOARD OF EQUALIZATION-Minutes-
Approved.

- 1 MINUTE ORDER NO. 75-83: APPROVED BOARD OF EQUALIZATION MINUTES FOR NOVEMBER 17, 1975, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Edmonds, Barton, Marchand. Noes: None. Absent: Thompson.

Supervisor Thompson arrived at 2:29 P.M.

File:
BOARD OF EQUALIZATION-Hearings-
1975.

- 2 MINUTE ORDER NO. 75-84: DENIED APPLICATION NO. 75-19, FOR REDUCTION IN ASSESSMENT, AS FILED BY MILDRED C. BURNHAM. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 24, 1975, AT 2:00 P.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Edmonds, Barton, Marchand. Noes: None. Absent: None. Abstaining: Thompson.

File:
BOARD OF EQUALIZATION-Hearings-
1975.

- 3 MINUTE ORDER NO. 75-85: DENIED APPLICATION NO. 75-2, FOR REDUCTION IN ASSESSMENT, AS FILED BY RAYMOND J. & VIRGINIA B. PERIN, BUT ALLOWED AN ADJUSTMENT TO BE MADE IF THERE IS FOUND THAT A DOUBLE TAXATION WAS MADE REGARDING THE AIR COMPRESSOR. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 24, 1975, SHORTLY AFTER 2:30 P.M. IN THE PRESENCE OF MR. AND MRS. PERIN.

Upon motion of Supervisor Edmonds, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Barton, Marchand. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1975.

- 4 MINUTE ORDER NO. 75-86: ACCEPTED THE COUNTY ASSESSOR'S STIPULATION ON APPLICATION NO. 75-44, FOR A REDUCTION IN ASSESSMENT, AS FILED BY AMERICAN HOMES DEVELOPMENT CO.; WAIVED THE APPEARANCE OF THE APPLICANT AT THIS HEARING; CORRECTED THE ASSESSMENT AS OUTLINED BY THE ASSESSOR, BASED UPON THE FILING WITH THE CLERK OF A NEW LETTER (STIPULATION). SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 24, 1975, SHORTLY AFTER 3:00 P.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Barton, Marchand. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Adjournment

- 5 MINUTE ORDER NO. 75-87: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 3:39 P.M. ON THE 24TH DAY OF NOVEMBER, 1975, UNTIL DECEMBER 3, 1975, at 9:00 A.M.

Upon motion of Supervisor Barton, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Barton, Marchand. Noes: None. Absent: None.

Baker A. Marchand
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization.

BY *Barbara Polgers*
Deputy

TYPED BY _____
PROOF READ BY _____

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DECEMBER 3, 1975

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 3rd day of December, 1975, at 9:00 A.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present, except Supervisor Edmonds. Chairman Marchand presided at the meeting. County Assessor Marion Baker and his Deputies Malcolm Nicolson and Marsha Hand were present. County Counsel Charles Mack was present to advise the Board. The Hearing was recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-Minutes-
Approved.

- 1 MINUTE ORDER NO. 75-88: APPROVED BOARD OF EQUALIZATION MINUTES FOR NOVEMBER 24, 1975, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Barton, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Barton, Marchand. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-Hearings-
1975.

- 2 MINUTE ORDER NO. 75-89: CONTINUED THE PUBLIC HEARING SET FOR DECEMBER 10, 1975, AT 9:00 A.M., TO DECEMBER 17, 1975, AT 9:00 A.M., TO CONSIDER APPLICATION NO. 75-17, FOR REDUCTION IN ASSESSMENT, AS FILED BY ANACAPA OIL CORPORATION, IN ACCORDANCE WITH THE LETTER TO BE FILED WITH THE CLERK.

Upon motion of Supervisor Thompson, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Barton, Marchand. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-Hear-
ings-1975.

- 3 MINUTE ORDER NO. 75-90: MOTION MADE BY SUPERVISOR THOMPSON TO RESCIND MINUTE ORDER NO. 75-77 AND SET FEBRUARY 2, 1976, TO HOLD A PUBLIC HEARING ON APPLICATION FOR REDUCTION IN ASSESSMENT, AS FILED BY CROWN PIPE & SUPPLY CO., WAS WITHDRAWN SO THAT THE MATTER COULD BE CONSIDERED LATER IN THE MEETING.

The above motion made by Supervisor Thompson was withdrawn.

File:
BOARD OF EQUALIZATION-Hear-
ings-1975.

- 4 MINUTE ORDER NO. 75-91: REFERRED APPLICATION NO. 75-11, FOR REDUCTION IN ASSESSMENT, FILED BY WILLIAM E. MEISSNER, BACK TO THE ASSESSOR'S OFFICE FOR FURTHER REVIEW AND INSTRUCTED THE COUNTY ASSESSOR TO REPORT BACK TO THE BOARD OF EQUALIZATION ON FEBRUARY 2, 1976, AT 1:00 P.M. ON THIS MATTER. THE ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 3, 1975, AT 9:00 A.M. IN THE PRESENCE OF MR. MEISSNER.

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Barton, Marchand. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-Hear-
ings-1975.

- 5 MINUTE ORDER NO. 75-92: SETS JANUARY 14, 1976, AT 9:00 A.M., TO CONSIDER APPLICATION FOR REDUCTION IN ASSESSMENT, FILED BY INTERNATIONAL BUSINESS MACHINES CORPORATION ON DECEMBER 1, 1975.

Upon motion of Supervisor Thompson, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Barton, Marchand. Noes: None. Absent: None.

The Board of Supervisors recessed at 9:50 A.M. and reconvened at 10:00 A.M. All members of the Board were present, except Supervisor Edmonds. Chairman Marchand presided at the meeting.

File:
BOARD OF EQUALIZATION-Hear-
ings-1975.

- 6 MINUTE ORDER NO. 75-93: ALLOWED WITHDRAWAL OF APPLICATION NO. 75-5, FOR REDUCTION IN ASSESSMENT, FILED BY JOHN WILLIAM WILSON, IN ACCORDANCE WITH THE VERBAL REQUEST OF MR. WILSON AND THAT THE REMARKS MADE BY MR. WILSON BE RECORDED. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 3, 1975, AT 10:00 A.M. IN THE PRESENCE OF MR. WILSON.

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Barton, Marchand. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-
Hearings- 1975.

- 7 MINUTE ORDER NO. 75-94: SETS JANUARY 14, 1976, AT 10:00 A.M., IN CONSIDER APPLICATION FOR REDUCTION IN ASSESSMENT, RECEIVED BY THE CLERK ON NOVEMBER 3, 1975, AND FILED BY THE CLERK ON DECEMBER 3, 1975, FROM CROWN PIPE & SUPPLY COMPANY, A DIVISION OF HAMILTON SUPPLY CO., INC. THE BOARD FURTHER RESCINDED MINUTE ORDER NO. 75-77, DATED NOVEMBER 17, 1975, IN WHICH THE BOARD DENIED THE FILING OF THIS APPLICATION.

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Barton, Marchand. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-
Rules & Regulations.

- 8 MINUTE ORDER NO. 75-95: INSTRUCTED THE COUNTY COUNSEL TO GET A RULING FROM THE ATTORNEY GENERAL'S OFFICE ON THE MATTER OF LATE BOARD OF EQUALIZATION FILINGS PERTAINING TO APPLICATIONS FOR REDUCTION IN ASSESSMENTS.

Upon motion of Supervisor Duncan, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Barton, Marchand. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-
Hearings- 1975

- 9 MINUTE ORDER NO. 75-96: ACCEPTED AN ADJUSTMENT IN APPLICATION NO. 75-11, FOR REDUCTION IN ASSESSMENT, FILED BY WILLIAM E. MEISSNER, AS VERBALLY AGREED TO BY THE COUNTY ASSESSOR AND WILLIAM E. MEISSNER, WHICH IN EFFECT PUTS THE TOTAL FULL CASH VALUE 1975-1976 AT \$19,000.00. THE BOARD FURTHER AMENDED MINUTE ORDER NO. 75-91 TO RESCIND THE PORTION WHICH STATES THAT THE COUNTY ASSESSOR REPORT BACK TO THE BOARD OF EQUALIZATION ON FEBRUARY 2, 1976, AT 1:00 P.M. ON THIS MATTER. SAID ABOVE MATTER WAS FURTHER CONSIDERED ON DECEMBER 3, 1975, SHORTLY AFTER 10:15 A.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Barton, Marchand. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-
Hearings- 1975.

- 10 MINUTE ORDER NO. 75-97: ACCEPTED WITHDRAWAL OF APPLICATION NO. 75-12, FOR REDUCTION IN ASSESSMENT, FILED BY PAUL MCCORMICK, IN ACCORDANCE WITH THE LETTER OF WITHDRAWAL FILED WITH THE CLERK.

Upon motion of Supervisor Thompson, seconded by Supervisor Duncan, and duly carried, the above Minute Order was by ordered by the following vote:

Ayes: Duncan, Thompson, Barton, Marchand. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-
Hearings- 1975.

- 11 MINUTE ORDER NO. 75-98: ACCEPTED WITHDRAWAL OF APPLICATION NO. 75-81, FOR REDUCTION IN ASSESSMENT, FILED BY VICTOR EQUIPMENT COMPANY, IN ACCORDANCE WITH THE LETTER OF WITHDRAWAL FILED WITH THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Barton, Marchand. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-
Hearings- 1975.

- 12 MINUTE ORDER NO. 75-99: MOTION TO ACCEPT WITHDRAWAL OF APPLICATION NO. 75-82, FOR REDUCTION IN ASSESSMENT, FILED BY ROBERT & NANCY LEA, WAS WITHDRAWN.

The above motion made by Supervisor Thompson, and seconded by Supervisor Duncan, was withdrawn so that the Board could hear this matter at 11:00 A.M. when it is scheduled for hearing.

File:
BOARD OF EQUALIZATION-
Hearings- 1975.

- 13 MINUTE ORDER NO. 75-100: ACCEPTED WITHDRAWAL OF APPLICATIONS NOS. 75-34, 75-35, 75-36, 75-37, 75-38, 75-41, 75-42 AND 75-43, FOR REDUCTION IN ASSESSMENT, FILED BY ROBERT C. POWELL, ET AL, AND SETS FEBRUARY 11, 1976, AT 9:00 A.M., TO CONSIDER APPLICATIONS NOS. 75-39 AND 75-40, FOR REDUCTION IN ASSESSMENT, FILED BY ROBERT C. POWELL, ET AL ALL IN ACCORDANCE WITH A LETTER TO BE FILED WITH THE CLERK AT A LATER DATE.

Upon motion of Supervisor Thompson, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Barton, Marchand. Noes: None. Absent: Edmonds.

The Board of Equalization recessed at 10:22 A.M. and reconvened at 11:00 A.M. All members of the Board were present, except Supervisor Edmonds. Chairman presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings- 1975.

- 14 MINUTE ORDER NO. 75-101: DENIED APPLICATION NO. 75-82, FOR REDUCTION IN ASSESSMENT, FILED BY ROBERT & NANCY LEA. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 3, 1975, AT 11:00 A.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Barton, Marchand. Noes: None. Absent: Edmonds.

DECEMBER 3, 1975
DECEMBER 15, 1975

File:
BOARD OF EQUALIZATION-
Adjournment.

- 15 MINUTE ORDER NO. 75-102: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 11:15 A.M. ON THE 3RD DAY OF DECEMBER, 1975, UNTIL DECEMBER 15, 1975, AT 2:00 P.M.

Upon motion of Supervisor Barton, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Barton, Marchand. Noes: None. Absent: Edmonds.

[Signature: R. A. Marchand]
Chairman, Board of Supervisors
and Board of Equalization.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *[Signature: Barbara A. Rodger]*
Deputy

TYPED BY *[Signature: PCC]*
PROOF READ BY *[Signature: PCC + VG]*

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DECEMBER 15, 1975

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 15th day of December, 1975, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present. Chairman Marchand presided at the meeting. County Assessor Marion Baker and his Deputies Malcolm Nicolson, Marsha Hand and Richard Blickle were present. The hearing was recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-Minutes
Approved.

- 1 MINUTE ORDER NO. 75-103: APPROVED BOARD OF EQUALIZATION MINUTES FOR DECEMBER 3, 1975, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Barton, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Barton, Marchand. Noes: None. Absent: None. Abstaining: Edmonds.

File:
BOARD OF EQUALIZATION-Hear-
ings-1975.

- 2 MINUTE ORDER NO. 75-104: DENIED APPLICATION NO. 75-45, FOR REDUCTION IN ASSESSMENT, AS FILED BY ARTHUR & CORILEE WEATHERBY. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 15, 1975, AT 2:00 P.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Barton, Marchand. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hear-
ings-1975.

- 3 MINUTE ORDER NO. 75-105: DENIED APPLICATION NO. 75-29, FOR REDUCTION IN ASSESSMENT, AS FILED BY WELLS FARGO BANK, EXECUTOR OF THE ESTATE OF CHARLES H. PARELLA, ON THE GROUNDS THAT THERE WAS NOT ENOUGH SUFFICIENT EVIDENCE PRESENTED TO SUBSTANTIATE THEIR REQUEST FOR REDUCTION. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 15, 1975, SHORTLY AFTER 2:00 P.M. IN THE PRESENCE OF MR. W.B. STALEY, AGENT ON BEHALF OF THE ESTATE OF CHARLES H. PARELLA.

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Barton, Marchand. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hear-
ings-1975.

- 4 MINUTE ORDER NO. 75-106: DENIED APPLICATION NO. 75-14, FOR REDUCTION IN ASSESSMENT, AS FILED BY MORTON L. FRIEDMAN, TRUSTEE. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 15, 1975, SHORTLY AFTER 2:30 P.M. IN THE PRESENCE OF MR. FRIEDMAN.

Upon motion of Supervisor Barton, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Barton, Marchand. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1975.

- 5 MINUTE ORDER NO. 75-107: CONTINUED APPLICATION NOS. 75-58 THRU 75-80, FOR REDUCTION IN ASSESSMENT, FILED BY XEROX CORPORATION, SET FOR HEARING ON JANUARY 28, 1976, AT 9:00 A.M., UNTIL SUCH TIME AS A FINAL DECISION IS ENTERED IN THE CASE ENTITLED XEROX CORPORATION v. COUNTY OF SANTA CLARA, et al., SANTA CLARA COUNTY SUPERIOR COURT NO. 325276, IN ACCORDANCE WITH THE STIPULATION SIGNED BY ALL PARTIES INVOLVED AND FILED WITH THE CLERK.

Upon motion of Supervisor Thompson, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Barton, Marchand. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Adjourn-
ment.

- 6 MINUTE ORDER NO. 75-108: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 3:47 P.M. ON THE 15TH DAY OF DECEMBER, 1975, UNTIL DECEMBER 17, 1975, AT 9:00 A.M.

Upon motion of Supervisor Barton, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Barton, Marchand. Noes: None. Absent: None.

B. A. Marchand
CHAIRMAN, BOARD OF EQUALIZATION
AND BOARD OF SUPERVISORS.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization.

BY *Barbara A. Rodgers*
Deputy

TYPED BY dc
PROOF READ BY

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DECEMBER 17, 1975

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 17th day of December, 1975, at 9:00 A.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present. Chairman Marchand presided at the meeting. County Assessor Marion Baker and his Deputies Malcolm Nicolson and Richard Blickle were present. County Counsel Charles Mack was present to advise the Board of Equalization. The Hearing was recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-Hearings-
1975.

- 1 MINUTE ORDER NO. 75-109: DENIED APPLICATION NO. 75-17, FOR REDUCTION IN ASSESSMENT, FILED BY ANACAPA OIL CORPORATION. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 17, 1975, AT 9:00 A.M. IN THE PRESENCE OF FORREST A. PLANT, AGENT FOR ANACAPA OIL CORPORATION, OPERATOR.

Upon motion of Supervisor Barton, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Barton, Marchand. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Adjourn-
ment.

- 2 MINUTE ORDER NO. 75-110: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 9:35 A.M. ON THE 17TH DAY OF DECEMBER, 1975, UNTIL JANUARY 14, 1976, AT 9:00 A.M.

Upon motion of Supervisor Barton, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Barton, Marchand. Noes: None. Absent: None.

B. A. Marchand
CHAIRMAN, BOARD OF EQUALIZATION
AND BOARD OF SUPERVISORS.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization.

BY *Barbara A. Rodgers*
Deputy

TYPED BY dc
PROOF READ BY

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JANUARY 5, 1976
JANUARY 12, 1976

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 5th day of January, 1976, at 4:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present. Chairman Barton presided at the meeting. The meeting was recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-Hearings-

- 1 MINUTE ORDER NO. 76-1: RESCINDED MINUTE ORDER NO. 75-104, DATED DECEMBER 15, 1975, DENYING APPLICATION NO. 75-45 AND ACCEPTED STIPULATION ON APPLICATION NO. 75-45; WAIVED THE APPEARANCE OF THE TAXPAYER AT THE PUBLIC HEARING ON DECEMBER 15, 1975, AND CORRECTED THE ASSESSMENT, IN ACCORDANCE WITH THE STIPULATION FILED WITH THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Barton and Marchand. Noes: None Absent: None.

File:
BOARD OF EQUALIZATION-Adjournment.

- 2 MINUTE ORDER NO. 76-2: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 4:10 P.M. ON THE 5TH DAY OF JANUARY, 1976, UNTIL JANUARY 14, 1976, AT 9:00 A.M.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Barton and Marchand. Noes: None. Absent: None.

x *Da. J. Barton*
Chairman, Board of Supervisors and
Board of Equalization.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *Barbara A. Rodgers*
Deputy

TYPED BY vg
PROOF READ BY _____

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JANUARY 12, 1976

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 12th day of January, 1976, at 5:46 P.M., in the Board of Supervisors Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present. Chairman Barton presided at the meeting. County Counsel Charles R. Mack was present to advise the Board.

File:
BOARD OF EQUALIZATION-Hearings-
1976.

- 1 MINUTE ORDER NO. 76-3: CONTINUED TO FEBRUARY 2, 1976, AT 2:00 P.M. THE FOLLOWING:

- 1- Consideration of Findings of Fact and Order prepared by the County Counsel to be adopted by the Board on the Anacapa Oil Application No. 75-17, for reduction in assessment, which was denied by the Board of Equalization on December 17, 1975.
- 2- Consideration of proposed Findings of Fact and Order prepared by the County Counsel's Office to be adopted by the Board of Equalization on Morton L. Friedman's application for reduction in assessment, No. 75-14, which was denied by the Board of Equalization on December 15, 1975.
- 3- Consideration of late filing of an Application for reduction in assessment as filed by Crown Pipe and Supply Company.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton, Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Adjournment.

- 2 MINUTE ORDER NO. 76-4: APPROVED ADJOURNMENT OF BOARD OF EQUALIZATION MEETING AT 5:50 P.M. ON THE 12TH DAY OF JANUARY, 1976, UNTIL JANUARY 14, 1976, AT 9:00 A.M.

Upon motion of Supervisors Marchand, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

x *Da. J. Barton*
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors & Board of Equalization.

BY *Barbara A. Rodgers* Deputy

Typed by DC
Proof Read by jc

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 14th day of January, 1976, at 9:00 A.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present. Chairman Barton presided at the meeting. County Assessor Marion Baker and his Assistant Richard Blickle were present. The meeting was recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-Hearings-
1976.

- 1 MINUTE ORDER NO. 76-5: CONTINUED THE CONSIDERATION OF APPLICATION FILED BY XEROX FOR REDUCTION IN ASSESSMENT TO BE SET AS THE SAME TIME AS THE OTHER XEROX APPLICATIONS NOS. 75-58 THRU 75-80, WHEN A FINAL DECISION IS ENTERED IN THE CASE ENTITLED XEROX CORPORATION v. COUNTY OF SANTA CLARA, ET AL, SANTA CLARA COUNTY SUPERIOR COURT NO. 325276.

Upon motion of Supervisors Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order as so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Minutes-
Approved.

- 2 MINUTE ORDER NO. 76-6: APPROVED BOARD OF EQUALIZATION MINUTES FOR DECEMBER 15 AND 17, 1975, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Thompson, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1976.

- 3 MINUTE ORDER NO. 76-7: SETS JANUARY 21, 1976, AT 10:00 A.M., AS THE DATE AND TIME TO CONSIDER APPLICATION FOR REDUCTION IN ASSESSMENT, FILED BY B & B & SONS ENTERPRISES, TO DETERMINE IF THE APPLICATION SHOULD BE HEARD.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1976.

- 4 MINUTE ORDER NO. 76-8: CONTINUED APPLICATION FOR REDUCTION IN ASSESSMENT, FILED BY IBM, TO JANUARY 21, 1976, AT 9:00 A.M.

Upon motion of Supervisor Thompson, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1976.

- 5 MINUTE ORDER NO. 76-9: CONTINUED APPLICATION NO. 75-57, FOR REDUCTION IN ASSESSMENT, FILED BY GRUBB & ELLIS REALTY FUND II, TO AN INDEFINITE TIME UNTIL A LETTER IS RECEIVED FROM SAID COMPANY.

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: none. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1976.

- 6 MINUTE ORDER NO. 76-10: CONTINUED APPLICATION NO. 75-9, FOR REDUCTION IN ASSESSMENT, AS FILED BY SERVICE SYSTEMS CORPORATION, TO APRIL 7, 1976, AT 9:00 A.M., AS VERBALLY REQUESTED BY THE COUNTY ASSESSOR.

Upon motion of Supervisor Edmonds, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1976.

- 7 MINUTE ORDER NO. 76-11: REQUESTS FOR CONTINUANCE OF ANY APPLICATION FOR REDUCTION IN ASSESSMENT PREVIOUSLY SET BY THE BOARD MUST BE INTO THE CLERK ONE WEEK BEFORE THE SCHEDULED HEARING AND INSTRUCTED THE COUNTY COUNSEL TO PROCEED TO INCORPORATE THE ONE WEEK RULING INTO THE RULES FOR THE BOARD OF EQUALIZATION TO BE PRESENTED TO THE BOARD AT A LATER DATE.

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

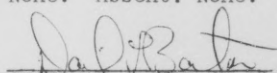
Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Adjournment.

- 8 MINUTE ORDER NO. 76-12: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 9:32 A.M. ON THE 14TH DAY OF JANUARY, 1976, UNTIL JANUARY 21, 1976, AT 9:00 A.M.

Upon motion of Supervisor Thompson, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.



CHAIRMAN, BOARD OF SUPERVISORS
AND BOARD OF EQUALIZATION.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors & Board of Equalization.

BY Barbara A. Rodgers
Deputy

TYPED BY dc
PROOF READ BY Y. S. P.

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JANUARY 21, 1976

The Yolo County Board of Supervisors sitting as Board of Equalization met on the 21st day of January, 1976, at 10:00 A.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present, except Supervisor Edmonds, attending a meeting on County business, and Supervisor Thompson. Chairman Barton presided at the meeting. Deputy County Counsel Robert Rundstrom was present to advise the Board of Equalization. The meeting was recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-Hearings-
1976.

- 1 MINUTE ORDER NO. 76-13: DENIED APPLICATION FOR REDUCTION IN ASSESSMENT, FILED BY INTERNATIONAL BUSINESS MACHINES, ON THE GROUNDS THAT THE BOARD OF EQUALIZATION LACKS JURISDICTION IN THIS MATTER, AS VERBALLY ADVISED TO THE BOARD BY THE DEPUTY COUNTY COUNSEL ROBERT RUNDSTROM.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: none. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1976.

- 2 MINUTE ORDER NO. 76-14: INSTRUCTED THE COUNTY COUNSEL TO SUPPLY THE AGENT FOR IBM WITH A COPY OF THE FINDINGS OF FACT AND ORDER, WHICH ARE TO BE PREPARED BY THE COUNTY COUNSEL'S OFFICE AND ALL OTHER PERTAINENT DATA PERTAINING TO THIS MATTER, AS TO WHY THIS APPLICATION WAS DENIED BY THE BOARD OF EQUALIZATION. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON JANUARY 21, 1976, AT 10:00 A.M., IN THE PRESENCE OF THE AGENT REPRESENTING IBM.

Upon motion of Supervisor Duncan, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1976.

- 3 MINUTE ORDER NO. 76-15: GRANTED A & A KEY BUILDERS SUPPLY INC., B & B ENTERPRISES INC., PERMISSION TO HAVE A HEARING BEFORE THE BOARD OF EQUALIZATION ON AN APPLICATION FOR REDUCTION IN ASSESSMENT WHICH WAS FILED LATE WITH THE CLERK AND SETS FEBRUARY 17, 1976, AT 3:30 P.M., AS THE DATE AND TIME TO HEAR SAID APPLICATION.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1976.

- 4 MINUTE ORDER NO. 76-16: CONTINUED THE PUBLIC HEARING SET FOR JANUARY 21, 1976, AT 9:00 A.M., TO FEBRUARY 2, 1976, AT 4:00 P.M., TO CONSIDER APPLICATION NO. 75-20, FOR REDUCTION IN ASSESSMENT, AS FILED BY AMSTAR CORPORATION, SPRECKELS SUGAR DIVISION, AS REQUESTED BY AMSTAR CORPORATION IN THEIR LETTER FILED WITH THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Minutes-
Approved.

- 5 MINUTE ORDER NO. 76-17: APPROVED BOARD OF EQUALIZATION MINUTES FOR JANUARY 12, AND 14, 1976, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1976.

- 6 MINUTE ORDER NO. 76-18: ACCEPTED WITHDRAWAL OF APPLICATION NO. 75-57, FOR REDUCTION IN ASSESSMENT, FILED BY GRUBB & ELLIS REALTY FUND II, IN ACCORDANCE WITH THE LETTER FILED WITH THE CLERK. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON JANUARY 21, 1976, SHORTLY AFTER 10:00 A.M.

Upon motion of Supervisor Thompson, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1976.

- 7 MINUTE ORDER NO. 76-19: CONTINUED THE PUBLIC HEARING SET FOR FEBRUARY 2, 1976, AT 4:30 P.M., TO FEBRUARY 23, 1976, AT 4:00 P.M. TO CONSIDER THE PROPOSED FINDINGS OF FACT AND ORDER PERTAINING TO APPLICATION NO. 75-14, FILED BY MORTON FRIEDMAN, WHICH WAS DENIED BY THE BOARD OF EQUALIZATION ON DECEMBER 17, 1975, AND INSTRUCTED THE COUNTY COUNSEL TO NOTIFY MR. FRIEDMAN AND EXPLAIN THE DATE AND TIME SET FOR THE HEARING AND IF HE CAN NOT MAKE THIS HEARING TO PLEASE GIVE THE BOARD A DATE AND TIME WHEN HE WILL BE ABLE TO COME BEFORE THE BOARD ON THIS MATTER AND THAT IF THIS DATE MENTIONED ABOVE IS ALRIGHT AND HE CAN NOT MAKE IT, A TRANSCRIPT WILL BE PROVIDED BUT THAT THE EXPENSE OF SAID TRANSCRIPT WILL BE PAID BY MR. MORTON.

Upon motion of Supervisor Thompson, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

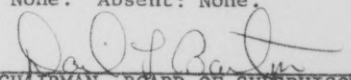
Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Adjournment.

- 8 MINUTE ORDER NO. 76-20: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 10:30 A.M. ON THE 21ST DAY OF JANUARY, 1976, UNTIL FEBRUARY 2, 1976, AT 2:00 P.M.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.


CHAIRMAN, BOARD OF SUPERVISORS &
BOARD OF EQUALIZATION.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors & Board of Equalization.

BY 
Deputy

TYPED BY dc
PROOF READ BY 

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FEBRUARY 2, 1976

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 2nd day of February, 1976, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present. Chairman Barton presided at the meeting. County Counsel Charles Mack was present to advise the Board of Equalization. County Assessor Marion Baker, Richard Blicke, Malcolm Nicolson and Marsha Hand, Deputies for the County Assessor, were also present. The meeting was recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-Minutes-
Approved.

- 1 MINUTE ORDER NO. 76-21: APPROVED BOARD OF EQUALIZATION MINUTES FOR JANUARY 21, 1976, WITH A CORRECTION IN MINUTE ORDER NO. 76-19, TO READ: "MR. MORTON FIREDMAN" INSTEAD OF MR. MORTON, AND THAT THE MINUTES OF JANUARY 21, 1976, SHOW THAT SUPERVISOR THOMPSON ARRIVED AT 10:04 A.M.

Upon motion of Supervisor Marchand, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1975-76.

- 2 MINUTE ORDER NO. 76-22: CONTINUED THE PUBLIC HEARING SET FOR FEBRUARY 2, 1976, AT 2:00 P.M. TO FEBRUARY 23, 1976, AT 3:30 P.M., TO CONSIDER APPLICATION NO. 75-83 FOR REDUCTION IN ASSESSMENT, FILED BY SOMERSET CONVELSCENT HOSPITAL, IN ACCORDANCE WITH THE REQUEST FILED WITH THE CLERK.

Upon motion of Supervisor Thompson, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1975-76.

- 3 MINUTE ORDER NO. 76-23: CONTINUED THE PUBLIC HEARING SET FOR FEBRUARY 2, 1976, AT 2:00 P.M. TO FEBRUARY 23, 1976, AT 3:00 P.M., TO CONSIDER THE FINDINGS OF FACT AND ORDER PREPARED BY THE COUNTY COUNSEL TO BE ADOPTED BY THE BOARD ON THE ANACAPA OIL APPLICATION NO. 75-17 FOR REDUCTION IN ASSESSMENT, AS VERBALLY SUGGESTED BY THE COUNTY COUNSEL'S OFFICE.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1975-76.

- 4 MINUTE ORDER NO. 76-24: CONTINUED THE PUBLIC HEARING SET FOR FEBRUARY 2, 1976, AT 4:00 P.M. TO FEBRUARY 23, 1976, AT 2:30 P.M., TO CONSIDER APPLICATION NO. 75-20, FOR REDUCTION IN ASSESSMENT, FILED BY AMSTAR CORPORATION, SPRECKELS SUGAR DIVISION, AS VERBALLY SUGGESTED BY THE COUNTY COUNSEL'S OFFICE.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

The Board of Equalization recessed at 2:12 P.M. and reconvened at 3:00 P.M. All members of the Board were present. Chairman Barton presided at the meeting.

File:
BOARD OF EQUALIZATION-Hearings-
1975-76.

- 5 MINUTE ORDER NO. 76-25: DENIED APPLICATION NO. 75-13, FOR REDUCTION IN ASSESSMENT, FILED BY ALUMAX MILL PRODUCTS. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON FEBRUARY 2, 1976, at 3:00 P.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hearings-
1975-76.

- 6 MINUTE ORDER NO. 76-26: DENIED APPLICATION FOR REDUCTION IN ASSESSMENT, FILED BY CROWN PIPE & SUPPLY COMPANY, A DIVISION OF HAMILTON SUPPLY CO., DUE TO LACK OF JURISDICTION AND THAT IMPORT IMMUNITY DOES NOT APPLY TO THIS APPLICATION. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON FEBRUARY 2, 1976, AT 3:30 P.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Adjournment.

- 7 MINUTE ORDER NO. 76-27: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 3:57 P.M. ON THE 2ND DAY OF FEBRUARY, 1976.

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

D. O. Barton
CHAIRMAN, BOARD OF SUPERVISORS &
BOARD OF EQUALIZATION.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors & Board of Equalization.

BY *Barton A. Rodgers*
Deputy

TYPED BY *dc*
PROOF READ BY *dc*

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 9th day of February, 1976, at 4:31 P.M. in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present. Chairman Barton presided at the meeting. County Counsel Charles Mack was present. The meeting was recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-
Hearings-1976.

- 1 MINUTE ORDER NO. 76-28: CONTINUED PUBLIC HEARING FROM FEBRUARY 11, 1976, TO MARCH 16, 1976, AT 4:00 P.M. TO CONSIDER APPLICATION NOS. 75-39 AND 75-40, FOR REDUCTION IN ASSESSMENT AS FILED BY ROBERT C. POWELL, ET AL, IN ACCORDANCE WITH THE REQUEST FILED WITH THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

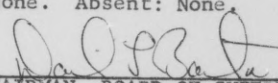
Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Adjournment.

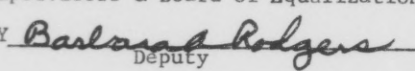
- 2 MINUTE ORDER NO. 76-29: APPROVED ADJOURNMENT OF BOARD OF EQUALIZATION AT 4:35 P.M. ON THE 9TH DAY OF FEBRUARY, 1976.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.


CHAIRMAN, BOARD OF SUPERVISORS &
BOARD OF EQUALIZATION.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors & Board of Equalization.

BY 
Deputy

TYPED BY dc
PROOF READ BY 7C/dc

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FEBRUARY 10, 1976

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 10th day of February, 1976, at 5:40 P.M. in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present. Chairman Barton presided at the meeting. County Counsel Charles Mack was present. The meeting was recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-
Hearings-1976.

- 1 MINUTE ORDER NO. 76-30: CONTINUED THE PUBLIC HEARING SET FOR FEBRUARY 17, 1976, AT 3:30 P.M. TO APRIL 6, 1976, AT 2:00 P.M., TO CONSIDER APPLICATION FOR REDUCTION IN ASSESSMENT, FILED BY A & A KEY BUILDERS SUPPLY, B & B ENTERPRISES, INC., IN ACCORDANCE WITH THE REQUEST FILED WITH THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

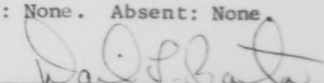
Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Adjournment.

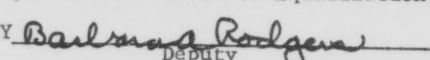
- 2 MINUTE ORDER NO. 76-31: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 5:41 P.M. ON THE 10TH DAY OF FEBRUARY, 1976, UNTIL FEBRUARY 23, 1976, AT 2:30 P.M.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.


CHAIRMAN, BOARD OF SUPERVISORS &
BOARD OF EQUALIZATION.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors & Board of Equalization.

BY 
Deputy

TYPED BY dc
PROOF READ BY 7C/dc

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The Yolo County Board of Supervisors sitting as a Board of Equalization met on 23rd day of February, 1976, at 2:30 P.M., in the Board of Supervisor's Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present, except Supervisor Thompson. Chairman Barton presided at the meeting. County Counsel Charles Mack was present. County Assessor Marion Baker and Malcolm Nicolson, Deputy Assessor, were present. The meeting was recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-
Hearings-1976.

- 1 MINUTE ORDER NO. 76-32: ACCEPTED THE STIPULATION FOR AMSTAR CORPORATION APPLICATION FOR EQUALIZATION WHICH STATES THAT THE MATTER BE DROPPED FROM CALENDAR TO BE RESET, IF NECESSARY, AFTER A FINAL JUDGMENT BY THE COURT IN THE 1974 ASSESSMENT LITIGATION, IN ACCORDANCE WITH THE RECOMMENDATION BY COUNTY COUNSEL, FILED WITH THE CLERK AND THE STIPULATION PREPARED BY THE COUNTY COUNSEL'S OFFICE FILED WITH THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Edmonds, Marchand, Barton. Noes: None. Absent: Thompson. Abstaining: Duncan.

File:
BOARD OF EQUALIZATION-
Hearings-1976.

- 2 MINUTE ORDER NO. 76-33: ADOPTED THE PROPOSED FINDINGS AND FACT AND ORDER AND OBJECTIONS THERETO IN THE MATTER OF ANACAPA OIL CORPORATION, APPLICATION NO. 75-17, WITH CHANGES IN PARAGRAPH 6 AND 8 OF THE PROPOSED FINDINGS AS REQUESTED BY FORREST PLANT, ESQ., ATTORNEY FOR ANACAPA OIL AND COUNTY COUNSEL CHARLES R. MACK, AND REJECTED THE REMAINING PROPOSED CHANGES LISTED IN MR. PLANT'S LETTER OF OBJECTIONS DATED DECEMBER 30, 1975 AND FILED WITH THE CLERK, IN ACCORDANCE WITH THE RECOMMENDATION OF COUNTY COUNSEL.

Upon motion of Supervisor Edmonds, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Edmonds, Marchand, Barton. Noes: None. Absent: Thompson.

File:
BOARD OF EQUALIZATION-
Hearings-1976.

- 3 MINUTE ORDER NO. 76-34: CONTINUED PUBLIC HEARING SET FOR FEBRUARY 23, 1976, TO APRIL 27, 1976, AT 4:30 P.M. TO CONSIDER THE PROPOSED FINDINGS OF FACT AND ORDER PERTAINING TO APPLICATION NO. 75-14, FILED BY MORTON FRIEDMAN, WHICH WAS DENIED BY THE BOARD OF EQUALIZATION ON DECEMBER 17, 1975.

Upon motion of Supervisor Duncan, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Edmonds, Marchand, Barton. Noes: None. Absent: Thompson.

File:
BOARD OF EQUALIZATION-
Minutes-Approved.

- 4 MINUTE ORDER NO. 76-35: APPROVED THE BOARD OF EQUALIZATION MINUTES FOR FEBRUARY 9 AND 10, 1976, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Edmonds, Marchand, Barton. Noes: None. Absent: Thompson.

File:
BOARD OF EQUALIZATION-
Hearings- 1976.

- 5 MINUTE ORDER NO. 76-36: SETS MARCH 16, 1976, AT 2:30 P.M. AS THE DATE AND TIME TO HOLD A PUBLIC HEARING TO CONSIDER APPLICATION FOR REDUCTION IN ASSESSMENT, AS FILED BY PAUL McCORMICK.

Upon motion of Supervisor Duncan, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Edmonds, Marchand, Barton. Noes: None. Absent: Thompson.

The Board of Equalization recessed at 2:52 P.M. and reconvened at 3:45 P.M. All members were present except Supervisor Thompson. Chairman Barton presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings-1976.

- 6 MINUTE ORDER NO. 76-37: DENIED APPLICATION NO. 75-83, FOR REDUCTION IN ASSESSMENT, AS FILED BY SOMERSET CONVALESCENT HOSPITAL AND ACCEPTED THE RECOMMENDATION OF THE COUNTY ASSESSOR THAT THE FULL CASH VALUE OF \$95,912.00 BE REDUCED TO \$80,095.00, FOR A TOTAL NET REDUCTION OF \$15,817.00, IN ACCORDANCE WITH THE RECOMMENDATION FILED WITH THE CLERK. SAID ABOVE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON FEBRUARY 23, 1976, SHORTLY AFTER 3:30 P.M.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

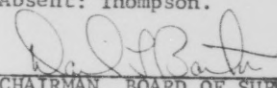
Ayes: Duncan, Edmonds, Marchand, Barton. Noes: None. Absent: Thompson.

File:
BOARD OF EQUALIZATION-Adjourn-
ment.

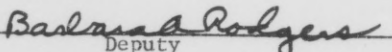
- 7 MINUTE ORDER NO. 76-38: APPROVED ADJOURNMENT OF THE BOARD OF
EQUALIZATION MEETING AT 3:46 P.M. ON THE 23RD DAY OF FEBRUARY,
1976.

Upon motion of Supervisor Duncan, seconded by Supervisor Marchand, and duly carried, the
above Minute Order was so ordered by the following vote:

Ayes: Duncan, Edmonds, Marchand, Barton. Noes: None. Absent: Thompson.


CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors.

BY 
Deputy

TYPED BY dc
PROOF READ BY 

/ / / / / / / / / / / / / / / /

MARCH 16, 1976

The Yolo County Board of Supervisors sitting as a Board of Equalization met the 16th
day of March, 1976, at 2:30 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo
County Courthouse, Woodland, California. All members of the Board of Equalization were
present. Chairman Barton presided at the meeting. County Assessor Marion Baker and Sam
Berbena were present. County Counsel Charles Mack was present to advise the Board. The
meeting was recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-Hear-
ings-1976.

- 1 MINUTE ORDER NO. 76-39: CONTINUED THE PUBLIC HEARING SET FOR MARCH 16,
1976, AT 2:30 P.M. TO SEPTEMBER 7, 1976, AT 2:00 P.M., TO CONSIDER APPLI-
CATION FOR REDUCTION IN ASSESSMENT, FILED BY PAUL McCORMICK. SAID ABOVE
MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON MARCH 16, 1976, AT 2:30
P.M. IN THE PRESENCE OF STEPHEN BOYER, ATTORNEY AT LAW, REPRESENTING PAUL
McCORMICK.

Upon motion of Supervisor Edmonds, seconded by Supervisor Marchand, and duly carried, the
above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Minutes-
Approved.

- 2 MINUTE ORDER NO. 76-40: APPROVED THE BOARD OF EQUALIZATION MINUTES FOR
FEBRUARY 23, 1976, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson, and duly carried, the
above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Hear-
ings-1976.

- 3 MINUTE ORDER NO. 76-41: CONTINUED THE PUBLIC HEARING SET FOR MARCH
16, 1976, AT 4:00 P.M. TO CONSIDER APPLICATIONS NOS. 75-39 AND 75-40,
FOR REDUCTION IN ASSESSMENT, FILED BY ROBERT C. POWELL, ET AL, TO AN
INDEFINITE TIME, IN ACCORDANCE WITH THE VERBAL REQUEST OF ROBERT S.
BEACH, ATTORNEY AT LAW, REPRESENTING ROBERT C. POWELL, ET AL. SAID
ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON MARCH 16, 1976,
SHORTLY AFTER 2:30 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson, and duly carried, the
above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Adjourn-
ment.

- 4 MINUTE ORDER NO. 76-42: APPROVED THE ADJOURNMENT OF THE BOARD OF
EQUALIZATION MEETING AT 2:45 P.M. ON THE 16TH DAY OF MARCH, 1976.

Upon motion of Supervisor Duncan, seconded by Supervisor Edmonds, and duly carried, the
above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

MARCH 30, 1976
APRIL 6, 1976

Robert A. Barton
CHAIRMAN, BOARD OF SUPERVISORS &
BOARD OF EQUALIZATION.

ATTEST:

LAURENCE P. HENIGAN, COUNTY CLERK
Ex-Officio Clerk of the Board of
Supervisors & Board of Equalization.

BY *Baldwin Rodgers*
Deputy

TYPED BY dc
PROOF READ BY dc

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MARCH 30, 1976

The Yolo County Board of Supervisors sitting as a Board of Equalization met 30th day of March, 1976, at 10:51 A.M. in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present, except Supervisor Barton, Chairman of the Board of Equalization. Vice Chairman Twyla Thompson presided as Chairman in the absence of Supervisor Barton. The meeting was recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-Hearings-
1976.

- 1 MINUTE ORDER NO. 76-43: AMENDED MINUTE ORDER NO. 76-30 TO CONTINUE THE PUBLIC HEARING SET FOR APRIL 6, 1976, AT 2:00 P.M. TO MAY 4, 1976, AT 2:00 P.M., TO CONSIDER APPLICATION FOR REDUCTION IN ASSESSMENT, FILED BY A & A KEY BUILDERS SUPPLY, B & B ENTERPRISES, INC., IN ACCORDANCE WITH THE REQUEST FILED WITH THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand. Noes: None. Absent: Barton.

File:
BOARD OF EQUALIZATION-Adjourn-
ment.

- 2 MINUTE ORDER NO. 76-44: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 10:54 A.M. ON THE 30th DAY OF MARCH, 1976.

Upon motion of Supervisor Duncan, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand. Noes: None. Absent: Barton.

Robert A. Marchand
CHAIRMAN, BOARD OF SUPERVISORS &
BOARD OF EQUALIZATION.

ATTEST:

LAURENCE P. HENIGAN, COUNTY CLERK
Ex-Officio Clerk of the Board of
Supervisor & Board of Equalization

BY *Robert E. Lucas*
Deputy

TYPED BY dc
PROOF READ BY dc

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APRIL 6, 1976

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 6th day of April, 1976, at 2:00 P.M. in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present, except Supervisor Edmonds. County Counsel Charles Mack was present to advise the Board of Equalization. Chief Deputy County Counsel Robert Rundstrom was present to represent the Assessor Marion Baker. Chairman Barton presided at the meeting. The meeting was recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-
Hearings-1975-76.

- 1 MINUTE ORDER NO. 76-45: RULED THAT THE BOARD OF EQUALIZATION DOES NOT HAVE THE POWER TO HEAR 2 ISSUES, EXISTENCE OF THE POSSESSOR INTEREST AND THE ISSUE OF EXEMPTION FROM TAXATION DROPPED THE REMAINING ISSUES FROM THE CALENDAR TO BE RESET AT THE REQUEST TO THE BOARD OF EQUALIZATION. SAID ABOVE MATTER WAS CONSIDERED ON APRIL 6, 1976, AT 2:00 P.M. REGARDING TWO COMPLAINTS THAT SERVICE SYSTEMS CORPORATION HAS FILED AGAINST THE COUNTY OF YOLO, CASES NO. 32255 AND 33786, FOR THE 1974 AND 1975 TAX ASSESSMENTS AGAINST SERVICE SYSTEMS. THE ABOVE ACTION WAS TAKEN BY THE BOARD OF EQUALIZATION IN ACCORDANCE WITH THE LETTER FILED WITH THE CLERK AS SIGNED BY ROBERT A. RUNDSTROM, CHIEF DEPUTY COUNTY COUNSEL AND V. JUDSON KLEIN, ESQ., REPRESENTING SERVICE SYSTEMS CORPORATION.

Upon motion of Supervisor Thompson, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes; Duncan, Thompson, Marchand, Barton. Noes: None. Absent: Edmonds.

File:
BOARD OF EQUALIZATION-Adjourn-
ment.

2 MINUTE ORDER NO. 76-46: APPROVED THE ADJOURNMENT OF THE BOARD OF
EQUALIZATION MEETING AT 2:13 P.M. ON THE 6TH DAY OF APRIL, 1976.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the
above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Marchand, Barton. Noes: None. Absent: Edmonds.

X Dale J. Barton
CHAIRMAN, BOARD OF SUPERVISORS &
BOARD OF EQUALIZATION, COUNTY OF
YOLO, STATE OF CALIFORNIA

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY Dale J. Barton
Deputy

TYPED BY bar
PROOF READ BY bar

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APRIL 27, 1976

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 27th
day of April, 1976, shortly after 4:30 P.M., in the Board of Supervisors' Chambers, Room 207
Yolo County Courthouse, Woodland, CA. All members of the Board of Equalization were present.
County Counsel Charles Mack was present to advise the Board of Equalization. Chairman
Barton presided at the meeting. The meeting was recorded on the County Tape Recorder.

File:
BOARD OF EQUALIZATION-Hearings-
1975/76.

1 MINUTE ORDER NO. 76-47: CONTINUED PUBLIC HEARING SET FOR APRIL 27, 1976, AT
4:30 P.M. TO MAY 25, 1976, AT 4:00 P.M. TO CONSIDER THE PROPOSED FINDINGS OF
FACT AND ORDER PERTAINING TO APPLICATION NO. 75-14, FILED BY MORTON FRIEDMAN,
WHICH WAS DENIED BY THE BOARD OF EQUALIZATION ON DECEMBER 17, 1975.

Upon motion of Supervisor Thompson, seconded by Supervisor Edmonds, and duly carried, the
above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Adjournment.

2 MINUTE ORDER NO. 76-48: THE CHAIRMAN OF THE BOARD OF EQUALIZATION VERBALLY
ADJOURNED THE BOARD OF EQUALIZATION MEETING AT 5:05 P.M. ON THE 27TH DAY OF
APRIL, 1976.

Dale J. Barton
CHAIRMAN, BOARD OF SUPERVISORS &
BOARD OF EQUALIZATION, COUNTY OF
YOLO, STATE OF CALIFORNIA

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK
Ex-Officio Clerk of the Board of
Supervisors & Board of Equalization

BY Dale J. Barton
Deputy

TYPED BY VE
PROOF READ BY VE

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MAY 4, 1976

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 4th day
of May, 1976, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County
Courthouse, Woodland, CA. All members of the Board of Equalization were present. County
Counsel Charles Mack was present to advise the Board of Equalization. Chairman Barton
presided at the meeting. Robert Rundstrom, Chief Deputy County Counsel, was present to
represent the County Assessor Marion Baker. Others present were Marion Baker, County
Assessor, Richard Blickle, Assistant County Assessor, Malcolm Nicolson & Marsha Hand, Deputy
Assessor's.

The Board of Equalization recessed at 3:20 P.M. and reconvened at 3:30 P.M. All members
of the Board were present. Chairman Barton presided at the meeting.

The Board of Equalization recessed at 4:06 P.M. and reconvened at 4:10 P.M. All
members of the Board were present. Chairman Barton presided at the meeting.

The Board of Equalization recessed at 4:11 P.M. and reconvened at 4:15 P.M. All members
of the Board were present. Chairman Barton presided at the meeting.

MAY 4, 1976

File:
BOARD OF EQUALIZATION-
Hearings-1975-1976.

- 1 MINUTE ORDER NO. 76-49: ACCEPTED ASSESSOR'S EXHIBIT 1, EXHIBIT 2 AND EXHIBIT 3 AND APPLICANT'S EXHIBIT A, INCOME APPROACH #1 AND EXHIBIT B, COST APPROACH, INTO EVIDENCE, AS REQUESTED BY THE ASSESSOR AND APPLICANT'S ATTORNEY MR. PANATTONI. SAID ABOVE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON MAY 4, 1976, AT 2:00 P.M. THIS MATTER PERTAINS TO APPLICATION FOR REDUCTION IN ASSESSMENT, FILED BY A & A KEY BUILDERS SUPPLY AND B & B SONS.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

The Board of Equalization recessed at 4:28 P.M. and reconvened at 4:29 P.M. All members of the Board were present. Chairman Barton presided at the meeting.

File:
BOARD OF EQUALIZATION-
Hearings-1975-76.

- 2 MINUTE ORDER NO. 76-50: ACCEPTED ASSESSOR'S EXHIBIT 4, INDUSTRIAL SALES ANALYZED FOR 1975 REAPPRAISAL, INTO EVIDENCE, AS REQUESTED BY THE ASSESSOR'S OFFICE, SUBJECT TO OBJECTION BY THE ATTORNEY FOR THE APPLICANT FOR THE EXHIBIT TO BE PLACED INTO EVIDENCE. SAID ABOVE MATTER PERTAINS TO APPLICATION FOR REDUCTION IN ASSESSMENT, FILED BY A & A BUILDERS SUPPLY AND B & B SONS.

Upon motion of Supervisor Thompson, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1975-76.

- 3 MINUTE ORDER NO. 76-51: DELETED FROM ASSESSOR'S EXHIBIT I, ITEM NO. 2, PAGE 2, UNDER THE TITLE II - INCOME APPROACH, IDENTIFIED AS PARCEL 9-811-05, C4, 69,800,.08, 0, OTO, T MO-MO, .07, WHICH WAS CHALLENGED BY THE APPLICANT. SAID ABOVE MATTER PERTAINS TO APPLICATION FOR REDUCTION IN ASSESSMENT, FILED BY A & A BUILDERS SUPPLY, B & B SONS.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Hearings-1975-76.

- 4 MINUTE ORDER NO. 76-52: ON THE BASIS THAT THE APPLICANT HAS SUBMITTED ONLY FIVE YEAR OLD COST DATA AND NO OTHER PERTINENT DATA ON WHICH TO JUSTIFY A REDUCTION IN VALUE, THE BOARD OF EQUALIZATION DENIED THE APPLICATION FOR REDUCTION IN ASSESSMENT, AS FILED BY A & A BUILDERS SUPPLY, INC. SAID ABOVE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON MAY 4, 1976, AT 2:00 P.M.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

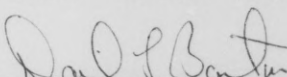
Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-
Adjournment.

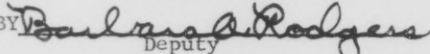
- 5 MINUTE ORDER NO. 76-53: APPROVED THE ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 5:34 P.M. ON THE 4TH DAY OF MAY, 1976.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

X 
CHAIRMAN, BOARD OF SUPERVISORS &
BOARD OF EQUALIZATION, COUNTY OF
YOLO, STATE OF CALIFORNIA

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Ex-Officio Clerk of
the Board of Equalization

BY 
Deputy

TYPED BY vg
PROOF READ BY D&C + VG

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The Yolo County Board of Supervisors sitting as a Board of Equalization met at 4:22 P.M. on May 25, 1976, in the Board of Supervisors Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board were present. Chairman Barton presided at the meeting.

File:
BOARD OF EQUALIZATION-Hearings-
1975-76.

- 1 MINUTE ORDER NO. 76-54: CONTINUED PUBLIC HEARING TO SEPTEMBER 7, 1976, AT 2:30 P.M., TO CONSIDER THE PROPOSED FINDINGS OF FACT AND ORDER PERTAINING TO APPLICATION NO. 75-14, FILED BY MORTON FRIEDMAN, WHICH WAS DENIED BY THE BOARD OF EQUALIZATION ON DECEMBER 17, 1975, AS VERBALLY REQUESTED BY PHONE AND TO BE CONFIRMED IN A LETTER TO BE FILED WITH THE CLERK. THE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON MAY 25, 1976, AT 4:22 P.M.

Upon motion of Supervisor Thompson, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

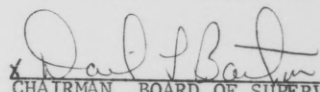
Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Adjournment.

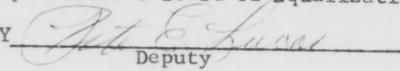
- 2 MINUTE ORDER NO. 76-55: APPROVED ADJOURNMENT OF BOARD OF EQUALIZATION MEETING AT 2:25 P.M. ON THE 25TH DAY OF MAY, 1976.

Upon motion of Supervisor Thompson, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.


CHAIRMAN, BOARD OF SUPERVISORS &
BOARD OF EQUALIZATION. COUNTY OF
YOLO, STATE OF CALIFORNIA

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK
Ex-Officio Clerk of the Board of
Supervisors & Board of Equalization

BY 
Deputy

TYPED BY vg
PROOF READ BY D & V

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(NOTE: MINUTE ORDER NO. 76-810-BOARD OF SUPERVISORS-JUNE 9, 1976, SETS JUNE 15, 1976, AT 2:30 P.M., TO HOLD A PUBLIC HEARING WITH THE BOARD OF SUPERVISORS SITTING AS A BOARD OF EQUALIZATION IN THE BOARD OF SUPERVISORS' CHAMBERS, YOLO COUNTY COURTHOUSE, WOODLAND, CA, TO CONSIDER THE PROPOSED FINDINGS, CONCLUSION AND ORDER WHICH THE COUNTY COUNSEL'S OFFICE HAS PREPARED IN THE MATTER OF RICE GROWERS' ASSOCIATION V. COUNTY OF YOLO, SUPERIOR COURT NO. 32392 - 1974 APPLICATION FOR EQUALIZATION NUMBERS 10, 31, 32, 33, 34, 35, 36, 37, 38, 39 AND 40.)

JUNE 15, 1976

The Yolo County Board of Supervisors sitting as a Board of Equalization met at 3:31 P.M. on June 15, 1976, in the Board of Supervisors Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board were present. Chairman Barton Presided at the meeting. The County Assessor and Assistant County Assessor were present. County Counsel Charles R. Mack was present to advise the Board. County Counsel also informed the Board that Mr. Stephen G. Schwartz, Attorney for Rice Growers' Association, will not be able to attend this meeting, as also stated in a letter filed with the Clerk.

File:
BOARD OF EQUALIZATION-Hearings-

- 1 MINUTE ORDER NO. 76-56: ADOPTED THE PROPOSED FINDINGS, CONCLUSION AND ORDER IN THE MATTER OF RICE GROWERS ASSOCIATION OF CALIFORNIA, APPLICATION NOS. 10 31, 32, 33, 34, 35, 36, 37, 38, 39 AND 40 AS PRESENTED AND OUTLINED BY THE COUNTY COUNSEL, AND INSTRUCTED THE COUNTY COUNSEL TO MAKE CERTAIN CHANGES IN THE DOCUMENT AND TO FILE THE DOCUMENT WITH THE CLERK. THE CHAIRMAN OF THE BOARD OF EQUALIZATION WAS AUTHORIZED TO SIGN THE ORDER. THE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON JUNE 15, 1976, AT 3:31 P.M.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

BEFORE THE BOARD OF SUPERVISORS
COUNTY OF YOLO, STATE OF CALIFORNIA
SITTING AS A COUNTY BOARD OF EQUALIZATION

In the Matter of the Application)
of
RICE GROWERS' ASSOCIATION }
OF CALIFORNIA, }
Applicant. }

APPLICATION NOS. 10, 31,
32, 33, 34, 35, 36, 37,
38, 39 and 40

FINDINGS, CONCLUSION AND ORDER

The above numbered applications for reduction came on regularly for hearing before the above entitled Board on December 2nd, 1974. The applicant was represented by SCHWARTZ & LANE, INC., by STEPHEN J. SCHWARTZ, Esq. MARION F. BAKER, Assessor of the County of Yolo appeared in person and was represented by WALTER I. COLBY, Chief Deputy County Counsel, County of Yolo.

It was stipulated that Application Nos. 10, 36, 38, 39 and 40 would be considered at another hearing. The remaining applications were heard and evidence, oral and documentary, was adduced and the matter was argued and submitted to the above entitled Board which in consideration of the foregoing matters, makes the following findings, conclusions and order:

FINDINGS

The Board of Supervisors of the County of Yolo, sitting as a County Board of Equalization, finds that it is true that:

1. The name of Applicant is RICE GROWERS ASSOCIATION OF CALIFORNIA.
2. Applicant's address is P.O. Box 958, Sacramento, California, 95804.
3. A description of the property for which reduced assessments were sought is as follows: The property consists of paddy rice delivered to applicant by its grower members before lien date for the year in question and placed in storage before said lien date by applicant in various warehouses within the County of Yolo and there held by applicant on said lien date for sale, milling and delivery to applicant's purchasers.
4. The Assessor's and applicant's opinions of full cash value (market value) of the property on March 1st of the assessment year in issue, and the difference between those opinions are set forth in Exhibit "A" attached hereto and incorporated by reference herein.
5. A statement of the method of valuation used by the Assessor in appraising the property is that the Assessor used the method specified by the following enactment:
 - (a) Article 13, § 1, of the California Constitution mandates (unless otherwise provided) assessment at fair market value.
 - (b) Revenue & Taxation Code § 401 required the Assessor to assess all property at 25% of full cash value.
 - (c) Revenue & Taxation Code § 110 and 18 CAC § 2 define and equate fair market value and full cash value.
 - (d) Government Code § 15606 commands the State Board of Equalization as follows:
 - 1) In subsection (c) to prescribe rules and regulations to govern all local boards of equalization when equalizing, and assessors when assessing.
 - 2) In subsection (3) to prepare and issue instructions to assessors designed to promote uniformity in assessments.
 - 3) In subsection (f) it is specified that the rules and regulations and instructions shall include but not be limited to those relating to classification of kinds of properties and evaluation procedures.
 - (e) Revenue & Taxation Code § 401.5 mandates the board of equalization to issue to assessors information to promote uniformity in appraisal practices.
 - (f) The State Board of Equalization has promulgated Chapter 1 of Title 18 of the California Administrative Code which includes the following relevant provisions:

Rule 2: Definition of Value,

Rule 3: Value Approaches, and

Rule 10: Trade Level.
 - (g) Rule 10.
 - 1) Overview
 - a) Paragraph (a) declares that property normally increases in value as it progresses through production and distribution channels.
 - b) Paragraph (c) specifies the rule for a manufacturer.
 - c) Paragraph (f) specifies the rules for a person functioning on two or more trade levels.
 - 2) In the instant case, use of either Paragraphs (c) or (f) produce (and are intended to produce) the same result.
 - 3) Paragraph (c) requires an estimation of either of the following:
 - a) Replacement cost on lien date, or
 - b) Expected sale price less unincurred cost and gross profit.
 - 4) Paragraph (f) (in its last paragraph) imposes a similar rule as to internally acquired property which requires valuation either as if acquired externally (same as the replacement cost of Paragraph (c)) or by sale to an outside customer less gross profit (similar to the expected sales approach of Paragraph (c)).
6. This Board finds that the method of valuation set forth in the preceding paragraph is reasonable and follows the standards prescribed by law and is neither arbitrary nor an abuse of discretion and makes the statement that it is the method of valuation used by this Board.

7. This Board hereby finds that the full cash value (market value) of the paddy rice in question on the lien date in question was \$13.50 per cwt. and in doing so relies on the factors set forth hereinafter which it finds that the Assessor relied on and which it finds to be true and to be relevant and material and supportive of that value.
8. It is the opinion of the Assessor that the full cash value (market value) of the paddy rice on lien date was \$13.50 per cwt.
9. In forming this opinion, the Assessor made two estimates referred to herein as replacement cost estimates. In making the first replacement cost estimate, the Assessor treated the paddy rice as tangible personal property in the hands of a manufacturer who holds it for processing or for sale and valued it at the amount for which it would transfer to other manufacturers of like property by estimating its value by reference to the cost of the property in its condition on lien date. In doing so, the Assessor treated paddy rice as unprocessed raw material and used as its cost the cost of replacement on lien date as evidenced by recent market transactions.
10. In making the second replacement cost estimate, the Assessor treated the paddy rice as tangible personal property in the hands of a person engaged in the functions of producer and manufacturer or processor and valued the property acquired from internal sources by estimating what the property in its condition and location on lien date would have cost had it been acquired in an arm's length transaction from an outside supplier.
11. In making the two replacement cost estimates, the Assessor looked at data of recent market transactions. That data consisted of market data and confirmed sales.
12. The market data relied on by the Assessor consisted of three types. The first consisted of reports from the Weekly Rice Market News. This first source of market data for paddy or rough rice showed a range from \$16 to \$18.87 from November 1973 to February 1974 based on sales from Arkansas, Louisiana, and Texas. These sales and data are a valid indicator of the value of California paddy rice.
13. The second source consisted of Rice Situation for March 1974. It showed a dramatic increase in U.S. rice prices in response to a combination of tight world supplies and strong import demand. It noted that in February prices approached season highs as international rice prices held strong. The national average season price for the country as a whole (including California) in March 1974 was \$14.14. The national average price received by farmers for rough rice increased from \$9 in August 1973 to \$17 in February 1974.
14. The third type of market data considered in establishing replacement costs consists of milled rice. Increases in milled rice affect the prices for paddy rice. Milled rice increased from \$13 in August 1973 to \$28 to \$31 in March 1974. Milled No. 1 head rice f.o.b. Northern California mills, California Pearl and Calrose prices, were at \$17 to \$18 as of October 1st, 1973 and rose to \$26 to \$29 as of February 25th, 1974. The average net increase in milled rice from 1973 to 1974 was 140%. The application of that increase to paddy rice which was valued at \$6.10 in 1973 produces an estimated 1974 paddy rice value of \$14.64 per cwt.
15. In addition to using market data to make the two replacement cost estimates, the Assessor also considered confirmed sales. He relied on eight out-and-out confirmed sales (not sales for an advance and later settlement). Of the rice stored in Yolo County on lien date 1974, 51% was held by growers and individuals; so, these sales constitute an important indicator of value. The confirmed sales show a range from \$10.48 per cwt in November 1973 to a high of \$15.01 per cwt. in December of that year. The sales shown for January and February 1974 are all at \$13.95 per cwt.
16. Applicant urges rejection of lien date market data on the ground that applicant's inventory of rice is so large that it could not be marketed on that date without depressing the price and that the market value must reflect such a depressed price. This Board finds that the replacement cost estimate used by the Assessor under Rule 10.c. and f. based on recent market transactions and concerns the cost of replacement to the applicant, not the sale of applicant's paddy rice in the market. This Board also finds that the use of market data as of lien date was proper in that it properly reflects the wildly escalating nature of the market from August 1973 to March 1974.
17. Applicant urges use of its actual sales prices in place of the lien date market data. This Board finds the actual sales to have been based on transactions occurring during the several months preceding lien date when the market was lower and that such sales do not reflect the cost of replacement on lien date.
18. Applicant urges this Board to find that the fair market value of the paddy rice on lien date 1974 was \$6.45 per cwt. on the basis of applicant's net payout to growers for the preceding year. This Board finds that the payout for the preceding year is not a valid basis for determining the full cash value of paddy rice on lien date 1974 or of its replacement cost on that date by reason of the great increase in the rice market from August 1973 to March 1974.
19. Applicant urged this Board to find that the fair market value of its paddy rice on lien date 1974 was \$8.99 per cwt. on the basis of a method recommended by the State Board of Equalization for the 1972 lien date which uses a trending of the prior year's return to grower. This Board finds that a trending of the prior year's return to grower is not a valid indicator of the full cash value of paddy rice on lien date 1974 or of its replacement cost on that date by reason of the great increase in the rice market from August 1973 to March 1974.
20. Applicant urged this Board to find that the fair market value of its paddy rice on lien date 1974 was \$9.26 per cwt. by reference to the cash price at which applicant actually sold milled rice from October 1st, 1973 to March 1st, 1974 less actual cost and experienced gross profits. This Board finds that the use of actual sales from October 1st, 1973 to March 1st, 1974 does not comply with the provisions of Rule 10.c. and f. in that it is not referenced to the cash price at which applicant as of lien date was expected to sell the rice, but on the contrary that it is a reference to a former price at which rice was sold and that the former price is not a valid indicator of the expected sales price as of lien date 1974 by reason of the wildly increasing market between August 1973 and March 1974.
21. Applicant urged this Board to find that the fair market value of its paddy rice on lien date 1974 was \$10.45 per cwt. by reference to the valuation of open orders as of February 28th, 1974. This Board finds that the use of open orders taken before lien date

does not comply with the provisions of Rule 10.c. and F. in that it is not referenced to the cash price at which applicant as of lien date was expected to sell the rice, but on the contrary, that it is a reference to former prices at which orders were taken and that such former prices are not a valid indicator of the expected sales price as of lien date 1974 by reason of the wildly increasing market between August 1973 and March 1974.

22. Applicant urges that the cost of replacement on lien date 1974 of its paddy rice cannot be based on market data consisting of sales of milled rice in March 1974 from \$28.00 to \$31.00 per cwt. in that these prices apply only to the high quality milled rice and that only a small part of applicant's paddy rice is capable of attaining such prices. This Board finds that applicant did not carry its burden of proof on this assertion in that the record does not set forth an analysis of applicant's sales by grade or quality and that it cannot be determined whether any portion of the applicant's paddy rice in storage on lien date would fail to attain the prices reported for the highest quality rice.

23. This Board makes two findings of expected cash sales price. In making the first cash sales price finding, this Board finds that applicant's rice is tangible personal property in the hands of a manufacturer who holds it for processing or for sale and that it can be valued by establishing its value by reference to the cash price at which the manufacturer is expected to sell the property less cost yet to be incurred and experienced gross profits.

24. In making the second cash sales price finding, this Board also finds that applicant's rice is tangible personal property held in the hands of a person engaged in two functions of producer and manufacturer or processor and that the paddy rice is acquired from internal sources and is held at the trade level of manufacturer or processor and is to be valued by reference to the cash price at which it could be sold in an arm's length transaction to an outside customer less a reasonable gross profit.

25. In making both cash price sales findings, this Board finds that such cash sales price is no less than \$21.00 per cwt. milled rice on the average for all applicant's paddy rice as of lien date 1974 and that applicant's cost of milling analysis indicates that an average selling price of \$21.00 per cwt. milled rice sustains a full cash value of paddy rice of \$13.50 per cwt.

26. The assessed value of the property at issue here is estimated as an amount equal to the proper full cash value as determined herein multiplied by the ratio estimated under § 401 of the Revenue & Taxation Code, which is 25%.

CONCLUSIONS OF LAW

This Board makes the following conclusions of law:

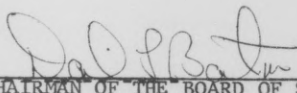
1. The findings of fact made by this Board are supported by the weight of the evidence.
2. The method of evaluation employed by the Assessor and approved by this Board as set forth in the findings above is reasonable and follows the standards prescribed by law and is neither arbitrary nor an abuse of discretion.
3. Assessor's Exhibit "G" is properly admissible as a re-statement of proper principles of valuation employed by the Assessor even though the exhibit itself did not come into existence until after the Assessor had valued applicant's property.
4. Each of the Assessor's exhibits was material to issues of value and is of sufficient probative force to warrant admission into evidence.
5. The valuation method used by applicant to support its requested value of \$6.45 per cwt. does not comply with standards prescribed by law in that it deducts from the net payout to the grower \$0.33 per cwt. for appreciation in value of paddy rice as a result of milling and in that it uses a change in parity to adjust the prior year's value to the current year. When employing the grower payout as a means of determining the replacement cost to applicant for unprocessed raw material, the milling deduction should be that of any actual cost of milling and gross profit thereon included in the grower payout, not an opinion as to the appreciation in value resulting from milling. 18 CAC § 10(c). The use of parity is improper in that changes in parity reflect changes in governmental support policy rather than in the market value of paddy rice, and that such changes in parity do not necessarily result in an identical change in market value.
6. The valuation method used by applicant to support its request of value for \$8.99 per cwt. does not comply with the standards prescribed by law in that it uses a change in parity to adjust the prior year's figure to the current year.
7. The valuation method used by applicant to support its requested values of \$9.26 and \$10.45 per cwt. does not comply with standards prescribed by law in that it deducts appreciation in value of paddy rice as a result of milling and distribution as costs yet to be incurred under the cash sales price method of Rule 10(c).
8. Applicant is entitled to take nothing by its applications here under consideration.

ORDER

IT IS HEREBY ORDERED that applicant take nothing by reason of Application Nos. 31, 32, 33, 34, 35, or 37 and that said applications and each of them are hereby denied.

PASSED AND ADOPTED by the Board of Supervisors of the County of Yolo, State of California, sitting as a Board of Equalization, this 15th day of June, 1976, by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton.
Noes: None.
Absent: None.


CHAIRMAN OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF YOLO, STATE OF CALI-
FORNIA, SITTING AS A BOARD OF
EQUALIZATION

ATTEST:

LAURENCE P. HENIGAN, CLERK

BY _____ DEPUTY

(SEAL)

(CONT. NEXT PAGE)

NOTICE IS HEREBY GIVEN pursuant to Revenue & Taxation Code § 1611.5 that any request for a transcript of the proceedings must be made within sixty (60) days following the date of the final determination by the Board.

"A"

RICE GROWERS ASSOCIATION'S APPLICATIONS FOR REDUCTIONS IN ASSESSMENTS

(All values listed below are in the form of full cash value)

<u>Application #10</u>		
Assessor's value	-- \$1,632,880	Difference - \$1,632,880 or 589,310
Applicant's value	-- Zero or \$1,043,570	
<u>Application #31</u>		
Assessor's value	-- \$31,051,566	Difference - \$15,979,781
Applicant's value	-- 15,071,785	
<u>Application #32</u>		
Assessor's value	-- \$31,051,566	Difference - \$15,979,781
Applicant's value	-- 15,071,785	
<u>Application #33</u>		
Assessor's value	-- \$31,051,566	Difference - \$15,979,781
Applicant's value	-- 15,071,785	
<u>Application #34</u>		
Assessor's value	-- \$31,051,566	Difference - \$15,979,781
Applicant's value	-- 15,071,785	
<u>Application #35</u>		
Assessor's value	-- \$31,051,566	Difference - \$15,979,781
Applicant's value	-- 15,071,785	
<u>Application #36</u>		
Assessor's value	-- \$31,051,566	Difference - \$15,979,781
Applicant's value	-- 15,071,785	
<u>Application #37</u>		
Assessor's value	-- \$31,051,566	Difference - \$15,979,781
Applicant's value	-- 15,071,785	
<u>Application #38</u>		
Assessor's value	-- \$31,051,566	Difference - \$15,979,781
Applicant's value	-- 15,071,785	
<u>Application #39</u>		
Assessor's value	-- \$31,051,566	Difference - \$15,979,781
Applicant's value	-- 15,071,785	
<u>Application #40</u>		
Assessor's value	-- \$31,051,566	Difference - \$15,979,781
Applicant's value	-- 15,071,785	

File:
BOARD OF EQUALIZATION-
Hearings-

2

MINUTE ORDER NO. 76-57: ADOPTED THE PROPOSED FINDINGS, CONCLUSION AND ORDER IN THE MATTER OF RICE GROWERS' ASSOCIATION OF CALIFORNIA, APPLICATION NO. 1972-17 AS OUTLINED BY COUNTY COUNSEL, AND INSTRUCTED COUNTY COUNSEL TO MAKE CERTAIN CHANGES IN THE DOCUMENT AND TO FILE THE DOCUMENT WITH THE CLERK. THE CHAIRMAN OF THE BOARD OF EQUALIZATION WAS AUTHORIZED TO SIGN THE ORDER. THE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON JUNE 15, 1976, AT ABOUT 4:00 P.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

BEFORE THE BOARD OF SUPERVISORS

COUNTY OF YOLO, STATE OF CALIFORNIA

SITTING AS A COUNTY BOARD OF EQUALIZATION

In the Matter of the Application
of

RICE GROWERS' ASSOCIATION
OF CALIFORNIA,

Applicant.

APPLICATION NO. 1972-17

FINDINGS, CONCLUSION AND ORDER

The above numbered application for reduction was first set for hearing on November 27, 1972. On that date, the hearing was continued to January 15, 1973 for completion of an exchange of information. On the later date, the matter came on regularly for hearing before the above entitled Board. The applicant was represented by SCHWARTZ & LANE, INC., by STEPHEN J. SCHWARTZ, Esq. MARION F. BAKER, Assessor of the County of Yolo, appeared in person and was represented by ROBERT A. RUNDSTROM, Deputy County Counsel, County of Yolo.

The application was heard and evidence, oral and documentary, was adduced and the matter was argued and submitted to the above entitled Board which in consideration of the foregoing matters, makes the following findings, conclusions and order:

FINDINGS

The Board of Supervisors of the County of Yolo, sitting as a County Board of Equalization, finds that it is true that:

1. The name of applicant is RICE GROWERS' ASSOCIATION OF CALIFORNIA. Applicant is a non-profit agricultural association organized pursuant to Chapter 1 of Division 20 of the Food and Agricultural Code (commencing with § 54001).

2. Applicant's address is P.O. Box 958, Sacramento, California, 95804.

3. A description of the property for which reduced assessments were sought is as follows: The property consists of paddy rice delivered to applicant by its grower members before lien date for the year in question and placed in storage before said lien date by applicant in various warehouses within the County of Yolo and there held by applicant on said lien date for sale, milling and delivery to applicant's purchasers.

4. The Assessor's and applicant's opinions of full cash value (market value) of the property on March 1st of the assessment year in issue, and the difference between those opinions are set forth in Exhibit "A" attached hereto and incorporated by reference herein.

5. A statement of the method of valuation used by the Assessor in appraising the property is that the Assessor used the method specified by the following enactment:

(a) Article 13, § 1, of the California Constitution mandates (unless otherwise provided) assessment at fair market value.

(b) Revenue & Taxation Code § 401 required the Assessor to assess all property at 25% of full cash value.

(c) Revenue & Taxation Code § 110 and 18 CAC § 2 define and equate fair market value and full cash value.

(d) Government Code § 15606 commands the State Board of Equalization as follows:

1) In subsection (c) to prescribe rules and regulations to govern all local boards of equalization when equalizing, and assessors when assessing.

2) In subsection (3) to prepare and issue instructions to assessors designed to promote uniformity in assessments.

3) In subsection (f) it is specified that the rules and regulations and instructions shall include but not be limited to those relating to classification of kinds of properties and evaluation procedures.

(e) Revenue & Taxation Code § 401.5 mandates the board of equalization to issue to assessors information to promote uniformity in appraisal practices.

(f) The State Board of Equalization has promulgated Chapter 1 of Title 18 of the California Administrative Code which includes the following relevant provisions:

Rule 2: Definition of Value,

Rule 3: Value Approaches, and

Rule 10: Trade Level.

(g) Rule 10.

1) Overview

a) Paragraph (a) declares that property normally increases in value as it progresses through production and distribution channels.

b) Paragraph (c) specifies the rule for a manufacturer.

c) Paragraph (f) specifies the rules for a person functioning on two or more trade levels.

2) In the instant case, use of either Paragraphs (c) or (f) produce (and are intended to produce) the same result.

3) Paragraph (c) requires an estimation of either of the following:

a) Replacement cost on lien date, or

b) Expected sale price less unincurred cost and gross profit.

4) Paragraph (f) (in its last paragraph) imposes a similar rule as to internally acquired property which requires valuation either as if acquired externally (same as the replacement cost of Paragraph (c) or by sale to an outside customer less gross profit (similar to the expected sales approach of Paragraph (c)).

6. This Board finds that the method of valuation set forth in the preceding paragraph is reasonable and follows the standards prescribed by law and is neither arbitrary nor an abuse of discretion and makes the statement that it is the method of valuation used by this Board.

7. This Board hereby finds that the full cash value (market value) of the paddy rice in question on the lien date in question was \$5.20 per cwt. and in doing so relies on the factors set forth hereinafter which it finds that the Assessor relied on and which it finds to be true and to be relevant and material and supportive of that value and to be supported by the weight of the evidence.

8. It is the opinion of the Assessor that the full cash value (market value) of the paddy rice on lien date was \$5.20 per cwt.

9. In forming this opinion, the Assessor made two estimates referred to herein as replacement cost estimates. In making the first replacement cost estimate, the Assessor treated the paddy rice as tangible personal property in the hands of a manufacturer who holds it for processing or for sale and valued it at the amount for which it would transfer to other manufacturers of like property by estimating its value by reference to the cost of the property in its condition on lien date. In doing so, the Assessor treated paddy rice as unprocessed raw material and used as its cost the cost of replacement on lien date as evidenced by recent market transactions.

10. In making the second replacement cost estimate, the Assessor treated the paddy rice as tangible personal property in the hands of a person engaged in the functions of producer and manufacturer or processor and valued the property acquired from internal sources by estimating what the property in its condition and location on lien date would have cost had it been acquired in an arm's length transaction from an outside supplier.

11. In making the two replacement cost estimates, the Assessor employed five value indicators as follows:

- a) gross loan value,
- b) prior year's net return to grower,
- c) projection based upon support price relationships,
- d) conversations with other experts, and
- e) a confirmed sale.

12. The first valuation indicator consisted of the gross loan value. The Commodity Credit Corporation will loan money to farmers as a part of the U.S. Government Agricultural Support Program on the security of rice at the gross loan value. If the farmer cannot sell the rice at a higher price, he can let it go back to the Commodity Credit Corporation in satisfaction of his loan. The loan value, then, is an indicator of the lowest price at which paddy rice could be acquired by applicant as unprocessed raw material.

13. The loan value established by the Commodity Credit Corporation for 1972 was \$5.02 per cwt. This value exceeded that established for the prior year by \$0.20 per cwt. This Board finds that the gross loan value establishes an indicator that the cost of replacement was \$5.02 per cwt.

14. Rule 10 requires recognition to be given to the principle that property normally increases in value as it progresses through production and distribution channels and, that when the cost approach is used, there shall be added to the cost of the raw materials all other direct costs and manufacturing burdens. The paddy rice in question on lien date 1972 had incurred the direct cost of storage. That storage was \$0.20 per cwt.

15. This Board finds that the gross loan value approach indicates a full cash value of paddy rice on lien date 1972 of \$5.22 per cwt.

16. The second valuation indicator consists of the prior year's average net return to grower. That net return to grower for the prior year paid by applicant to its grower members was \$5.01. This net return to grower represents the final average computation of the amount that applicant paid to its members for paddy rice. It also represents the actual unprocessed raw material cost to applicant of paddy rice for the prior year.

17. The unprocessed raw material cost of paddy rice based on the prior year's net return to grower must be increased by \$0.20 per cwt. to reflect the direct storage cost that was incurred by applicant before lien date. The average net return to grower approach indicates a full cash value for paddy rice on lien date 1972 of \$5.21 per cwt.

18. The third valuation indicator consists of the relationship between support prices and settlement prices. The Assessor concluded that for the period from 1968 through 1972, the average U. S. Government support price exceeded the prior year's average settlement price by 9%. The Assessor applied this ratio to his 1971 opinion of full cash value of \$4.95 for an indicator of \$5.40 per cwt.

19. The fourth indicator consisted of a general analysis of market conditions based on the opinions of experts in the field. The consensus of expert opinion was that the full cash value of rice on lien date 1972 was 5% above the value on lien date 1971. The Assessor's full cash value for rice on lien date 1971 was \$4.95 per cwt. A 5% increase indicates \$5.20 per cwt.

20. The fifth indicator consists of a confirmed sale by Gerald Hahn of Colusa County for \$5.20 per cwt. for 859,090 lbs. of paddy rice. This sale is a valid market indicator because it evidences the price that an independent manufacturer or processor must pay to compete against the applicant and other cooperatives. To this figure must also be added storage to produce an indicator of \$5.40 per cwt.

21. Applicant urged a valuation approach based on its 1971 average return to grower of \$5.01 per cwt. Applicant would deduct from that amount \$0.18 for return representing applicant's unrelated business income and \$0.24 for applicant's opinion as to reasonable milling and distribution profits. Applicant would add to that amount \$0.01 to reflect the increase in parity from March 1st, 1971 to March 1st, 1972. The full cash value so urged by applicant was \$4.60 per cwt.

22. This Board finds that applicant's return to grower method does not represent the full cash value of applicant's rice on lien date 1972. This finding is based upon four reasons.

23. The first reason concerns the deduction for unrelated business income and milling and distribution profits. This Board finds that the return to grower does not include any amount attributable to unrelated business income or milling or distribution profits and finds that there was an independent sale at \$5.20 per cwt. and that there was on lien date 1972 a market for paddy rice of at least \$5.20 exclusive of participating in unrelated business income or profits from milling or distributing rice.

24. The second reason concerns applicant's use of an increase in parity. This Board finds that the addition of \$0.01 per cwt. reflecting the increase in parity to March 1st, 1972 does not properly reflect the increase in market value of paddy rice from 1971 to 1972; and this Board finds on the basis of the increase in support price, the market data, and the opinions of experts consulted by the Assessor and the opinion of the Assessor that the full cash value of paddy rice increased by \$0.25 from lien date 1971 to lien date 1972.

25. The third reason concerns storage costs incurred. On lien date 1972, applicant's paddy rice had already incurred a storage cost of \$0.20 per cwt. Applicant failed to correct its net return to grower by the addition of storage costs. Such storage cost is a direct cost or manufacturing burden to be added to the cost of raw materials when using the cost approach.

26. The fourth reason concerns the gross loan value. This Board finds that the \$4.60 per cwt. amount urged by applicant was not the full cash value of applicant's rice on lien date 1972 because the minimum value for such rice was established by the Commodity Credit Corporation loan value of \$5.02 per cwt.

27. Applicant urged the rice to be valued as in the hands of a producer on the basis of a producer's cost study. This Board finds that applicant is a manufacturer who holds the rice in question for processing and sale. This Board finds that if applicant is deemed to be a producer by reason of its cooperative nature, applicant is a person engaged in the two functions of producer and manufacturer or processor and that the rice in question is held by applicant at the manufacturing or processing level, not at the producer trade level.

28. Applicant urges that the Assessor is precluded from introducing into evidence any of the Assessor's exhibits because they were not included in a response to the written request for an exchange of information pursuant to 18 CAS, Rule 305.1. This Board finds that applicant made a demand for the exchange of information and based that demand on 18 CAC, Rule 305.1 and that in response to that demand and the order of this Board each of Assessor's Exhibits was furnished to applicant in a manner required by law at least ten (10) days prior to the first evidentiary hearing. That first evidentiary hearing was held on January 15th, 1973.

29. Applicant urged that the Assessor's reference to the applicant's net return to grower in the fall of 1972 was an improper use of hindsight. This Board finds that the amount of such average net return to grower was \$5.24 per cwt. for the year 1972 and that that amount confirms the accuracy of the Assessor's earlier prediction of the return based on data available to him as of lien date 1972.

30. The assessed value of the property at issue here is estimated as an amount equal to the proper full cash value as determined herein multiplied by the ratio estimated under § 401 of the Revenue & Taxation Code, which is 25%.

CONCLUSIONS OF LAW

This Board makes the following conclusions of law:

1. The findings of fact made by this Board are supported by the weight of the evidence.
2. The methods of valuation employed by the Assessor and employed by this Board as set forth in the findings above are reasonable and follow the standards prescribed by law and are neither arbitrary nor an abuse of discretion.
3. Assessor's exhibits were not rendered inadmissible for failure to comply with 18 CAC, Rule 305.1 because the exchange called for by that rule was completed within the time prescribed by that rule and because value indicator No. 5 setting forth comparable sales data is the only Assessor's exhibit that set forth information subject to the exchange obligation of Rule 305.1.
4. Each of the Assessor's exhibits was material to issues of value and is of sufficient probative force to warrant admission into evidence.
5. Evidence of applicant's and other cooperatives' net return to growers paid in the fall of 1972 was properly admissible in evidence, not as a basis upon which the Assessor made his earlier estimate as of lien date 1972, but as a check upon the actual accuracy of the Assessor's earlier estimate.
6. The valuation method used by applicant to support its requested valuation does not comply with the method prescribed by law in three respects.
7. The first failure concerns the deduction of unrelated business income and milling and distribution profits from the net return to grower. Where there is a market for paddy rice outside grower member sales to the rice cooperatives at prices equal to or greater than a cooperative's net return to its growers, it is improper to allocate any portion of the net return to grower to unrelated business income or milling or distribution profit and if that allocation eliminates unrelated business income or milling or distribution profits, that elimination merely reflects the non-profit nature of the cooperative association and its use of that non-profit nature to increase its competitive position vis a vis other distributors against which it competes.
8. The second failure concerns the method of correcting the prior year's return to grower to allow for market changes thereafter wherein applicant employed an adjustment to reflect the increase in parity between March 1st, 1971 and March 1st, 1972. The use of parity is improper in that changes in parity reflect changes in governmental support policy rather than in the market value of paddy rice, and that such changes in parity do not necessarily result in an identical change in market value.
9. The third failure concerns the failure to correct the net return to grower by storage costs actually incurred before lien date 1972. Such storage costs must be added as a direct cost in manufacturing burden that must be added to the cost of raw materials under Rule 10(c) and (f).
10. Applicant is entitled to take nothing by its application herein.

ORDER

It is HEREBY ORDERED that applicant take nothing by reason of Application No. 17 and that said application is hereby denied.

PASSED AND ADOPTED by the Board of Supervisors of the County of Yolo, State of California, sitting as a Board of Equalization, this 15th day of June, 1976, by the following vote:

AYES: Duncan, Thompson, Edmonds, Marchand, Barton.

NOES: None.

ABSENT: None.

CHAIRMAN OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF YOLO, STATE OF CALI-
FORNIA, SITTING AS A BOARD OF
EQUALIZATION

ATTEST:

LAURENCE P. HENIGAN, CLERK

BY _____
DEPUTY
(SEAL)

NOTICE IS HEREBY GIVEN pursuant to Revenue & Taxation Code § 1611.5 that any request for a transcript of the proceedings must be made within sixty (60) days following the date of the final determination by this Board.

ATTACHMENT TO APPLICATION OF RICE GROWERS ASSOCIATION OF CALIFORNIA FOR REDUCTION IN ASSESSMENT BEFORE THE BOARD OF EQUALIZATION, COUNTY OF YOLO									
Part Tax Bill of Assessment					Applicant's Opinion of Value				
Conservation Tax Bill No.	Full Cash Value	Assessed Value	Exemption	Net Taxable	Full Cash Value	Assessed Value	Exemption	Net Taxable	
6770	\$ 702,600	\$ 102,170	\$ 56,450	\$ 131,720	\$ 635,830	\$ 166,463	\$ 49,540	\$ 116,923	
6771	858,000	215,500	64,350	150,150	762,390	150,600	57,102	133,440	
6772	72,800	12,475	5,545	12,930	65,380	16,345	4,505	11,840	
6773	11,000	2,165	1,030	1,935	5,730	2,450	735	1,715	
6774	4,810	1,105	350	810	4,100	1,025	305	1,720	
6775	251,620	62,505	13,070	44,035	222,590	55,645	16,635	33,350	
6776	1,113,640	278,410	83,525	194,885	985,140	246,285	73,385	172,409	
6777	255,400	63,635	19,100	44,705	226,040	56,510	16,555	35,555	
6778	910,300	227,595	68,280	159,315	805,330	201,335	60,400	140,935	
6779	4,000	1,015	305	710	3,500	885	270	625	
Inventory only assessed on Parcel No. 41-00-00-1:	\$ 225,015				\$ 193,759				
No. 1 Paddy Rice	291,441				291,441				
Other	520,255	130,065	39,020	91,045	491,200	123,550	37,065	86,485	
Inventory only assessed on Parcel No. 5-43-00-1:	\$ 439,218				\$ 386,539				
No. 1 Paddy Rice	35,920	110,785	35,635	83,150	35,920	106,115	31,835	74,260	
Other	475,147				424,468				
Inventory only assessed on Parcel No. 2-00-10-1:	\$ 6,616,406	1,654,100	496,230	1,157,870	\$ 5,852,975	1,463,245	430,575	1,024,270	
No. 1 Paddy Rice	368,415				325,905				
Other	757,523	201,405	84,445	197,040	757,523	270,840	91,235	169,505	
Inventory only assessed on Parcel No. 2-53-00-1:	\$ 1,119,916				\$ 1,007,438				
No. 1 Paddy Rice	512,273,197	\$ 3,243,255	\$ 972,995	\$ 2,270,300	1,007,438	270,840	91,235	169,505	
TOTALS					\$ 11,603,241	\$ 2,901,330	\$ 870,400	\$ 2,030,940	

JUNE 15, 1976
June 29, 1976

File:
BOARD OF EQUALIZATION-Hearings-

- 3 MINUTE ORDER NO. 76-58: ACCEPTED ROBERT S. BEACH'S WITHDRAWAL OF APPLICATION NOS. 75-39 AND 75-40 FOR A REDUCTION IN ASSESSMENT, AS FILED BY ROBERT C. POWELL, IN ACCORDANCE WITH THE LETTER FILED WITH THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Minutes-Approved.

- 4 MINUTE ORDER NO. 76-59: APPROVED THE BOARD OF EQUALIZATION MINUTES FOR MAY 25, 1976, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Thompson, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Adjournment.

- 5 MINUTE ORDER NO. 76-60: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 4:20 P.M. ON THE 15TH DAY OF JUNE, 1976.

Upon motion of Supervisor Thompson, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

[Signature]
CHAIRMAN, BOARD OF SUPERVISORS &
BOARD OF EQUALIZATION. COUNTY OF
YOLO, STATE OF CALIFORNIA

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK
Ex-Officio Clerk of the Board of
Supervisors & Board of Equalization

BY *[Signature]*
Deputy

TYPED BY vg
PROOF READ BY vg

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June 29, 1976

The Yolo County Board of Supervisors sitting as a Board of Equalization met the 29th day of June, 1976, at 2:30 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board were present except Supervisors Thompson and Edmonds were excused. Present for the meeting were County Counsel Charles Mack, Attorney Russell Millsap, Assistant Secretary of the Dunnigan Water District, and Richard J. Keaton, Assessor, Treasurer and Tax Collector (Consolidated). Chairman Barton presided at the meeting.

File:
WATER DISTRICT- DUNNIGAN-
Assessment Book Hearing-
1976.
SEE:
RESOLUTION BOOK NO. 17

RESOLUTION NO. 76-71, FIXING AN AD VALOREM RATE OF ASSESSMENT UPON EACH \$100.00 IN VALUE OF THE LAND ASSESSED IN THE DUNNIGAN WATER DISTRICT IN THE AMOUNT OF \$0.35 CENTS AND THAT THIS AD VALOREM ASSESSMENT RATE IS A RATE SUFFICIENT TO DISCHARGE ALL OF ITS OBLIGATIONS, WAS PASSED AND ADOPTED. THE CHAIRMAN OF THE BOARD OF SUPERVISORS AND BOARD OF EQUALIZATION WAS AUTHORIZED TO SIGN THE RESOLUTION. THE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON JUNE 29, 1976, COMMENCING AT 2:30 P.M.

Upon motion of Supervisors Duncan, seconded by Supervisor Marchand, and duly carried, the above Resolution was passed and adopted by the following vote:

Ayes: Duncan, Marchand, Barton. Noes: None. Absent: Thompson and

RESOLUTION NO. 76-71

(Resolution Fixing an Ad Valorem Rate of
Assessment for the Dunnigan Water District)

JUNE 29, 1976
JULY 19, 1976

347

WHEREAS, the Board of Supervisors of the County of Yolo met as a Board of Equalization this 29th day of June, 1976, for the purpose of hearing all objections presented to it regarding the correctness of any assessment concerning the Dunnigan Water District; and

WHEREAS, the Board of Supervisors this date heard all objections presented and all testimony relevant to said objections; and

WHEREAS, the District Assessor before the hearing was closed added the total values as determined by this board, determined the gross assessed valuation of all the land, and made a statement thereof; and

WHEREAS, SS 36605 through 36607 of the Water Code of the State of California have been fully complied with,

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that the Board of Supervisors acting as a Board of Equalization fix an ad valorem rate of assessment upon each \$100 in value of the land assessed in the Dunnigan Water District in the amount of \$0.35 cents. This ad valorem assessment rate being a rate sufficient to raise the amount specified in the annual estimate of the sum required to discharge all of its obligations.

PASSED AND ADOPTED by the Board of Supervisors of the County of Yolo, State of California, this 29th day of June, 1976, by the following vote:

AYES: Duncan, Marchand, Barton, Noes: None. Absent: Thompson, Edmonds.

CHAIRMAN OF THE BOARD OF SUPERVISORS
COUNTY OF YOLO, STATE OF CALIFORNIA

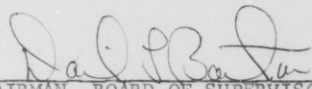
ATTEST:
LAURENCE P. HENIGAN, CLERK
By _____ Deputy
(SEAL)

File:
BOARD OF EQUALIZATION-
Adjournment.

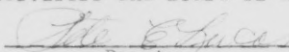
- 2 MINUTE ORDER NO. 76-61: APPROVED ADJOURNMENT OF BOARD OF EQUALIZATION MEETING AT 2:35 P.M. ON THE 29th DAY OF JUNE, 1976.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan, and duly carried the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Marchand, Barton, Noes: None. Absent: None.

X 
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION, COUNTY OF
YOLO, STATE OF CALIFORNIA.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization.

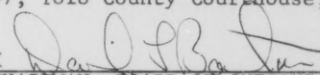
BY  Deputy

TYPED BY _____ pel
PROOF READ BY _____ pel

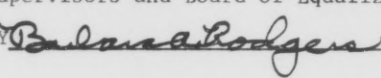
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JULY 19, 1976

The Board of Equalization meeting set for July 19, 1976, at 9:00 A.M., in the Board of Supervisors' Chambers, Woodland, CA, was adjourned by the Clerk, as there were no members present and because of this reason, the Clerk adjourned the meeting to July 20, 1976, at 9:05 A.M. in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, CA, on advise of the County Counsel Charles Mack.

X 
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION, COUNTY OF YOLO,
STATE OF CALIFORNIA

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY  Deputy

TYPED BY _____ bar
PROOF READ BY _____

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348 JULY 20, 1976
AUGUST 3, 1976

The Yolo County Board of Supervisors sitting as a Board of Equalization met on July 20, 1976, at 9:10 A.M. in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with law to open the 1976-77 Board of Equalization session. All members of the Board were present. Chairman Barton presided at the meeting. County Counsel Charles R. Mack was present to advise the Board.

File:
BOARD OF EQUALIZATION-
Hearings-1976.

- 1 MINUTE ORDER NO. 76-62: SETS SEPTEMBER 7, 1976, AT 2:00 P.M., AS THE DATE AND TIME FOR THE BOARD OF SUPERVISORS TO SIT AS A BOARD OF EQUALIZATION TO COMMENCE CONSIDERATION OF APPLICATIONS FOR THE REDUCTION IN ASSESSMENT THAT WILL BE FILED WITH THE CLERK FOR THE 1976-1977 SESSION. THE BOARD FURTHER APPROVED ADJOURNMENT OF BOARD OF EQUALIZATION MEETING AT 9:15 A.M. ON THE 20TH DAY OF JULY, 1976.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

X D. J. Barton
CHAIRMAN, BOARD OF SUPERVISORS
& BOARD OF EQUALIZATION,
COUNTY OF YOLO, STATE OF
CALIFORNIA

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY Balanced Rodgers
Deputy

TYPED BY bar
PROOF READ BY _____

/ /

AUGUST 3, 1976

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 3rd day of August, 1976, at 10:36 A.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present. Chairman Barton presided at the meeting.

File:
BOARD OF EQUALIZATION-Minutes

- 1 MINUTE ORDER NO. 76-63: APPROVED THE BOARD OF EQUALIZATION MINUTES FOR JUNE 15 AND 29, 1976 AND JULY 19 AND 20, 1976, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

File:
BOARD OF EQUALIZATION-Adjourn-
ment

- 2 MINUTE ORDER NO. 76-64: APPROVED THE ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 10:37 A.M. ON THE 3RD DAY OF AUGUST, 1976.

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

X D. J. Barton
CHAIRMAN, BOARD OF SUPERVISORS
& BOARD OF EQUALIZATION,
COUNTY OF YOLO, STATE OF
CALIFORNIA

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK
Ex-officio Clerk of the Board of
Supervisors and Board of Equalization

BY Balanced Rodgers
Deputy

TYPED BY vg
PROOF READ BY _____

/ /

AUGUST 31, 1976

(RESOLUTION NO. 76-97, LEVYING SPECIAL ASSESSMENT WITHIN THE YOLO-ZAMORA WATER)
(DISTRICT, WAS PASSED AND ADOPTED. THE CHAIRMAN OF THE BOARD OF SUPERVISORS WAS)
(AUTHORIZED TO SIGN THE RESOLUTION. (THE RESOLUTION WAS TYPED IN THE BOARD OF)
(SUPERVISORS MINUTE BOOK NO. 18, AUGUST 31, 1976, ENTRY NO. 24))

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 7th day of September, 1976, at 2:00 P.M. in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present. Chairman Barton presided at the meeting. County Assessor Marion Baker and a Deputy Assessor were present.

- 1 MINUTE ORDER NO. 76-65: WAIVED PENALTY FOR NON-FILING OF BUSINESS PROPERTY STATEMENT, REGARDING R.H. & M. INC., dba ENGINE PARTS AND MACHINE, AND ALSO dba TIRE HOUSE WAREHOUSE, BOTH LOCATED IN THE CITY OF WOODLAND, AS MIKE HAWKINS, REPRESENTING THE FIRMS HAS SHOWN THE BOARD OF EQUALIZATION COPIES OF THE BUSINESS PROPERTY STATEMENT FORMS THAT WERE MAILED TO THE ASSESSOR, BUT THE ASSESSOR CLAIMS THEY WERE NEVER RECEIVED IN HIS OFFICE.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

- 2 MINUTE ORDER NO. 76-66: CONTINUED PUBLIC HEARING TO NOVEMBER 9, 1976, AT 2:00 P.M. AS THE DATE AND TIME TO CONSIDER AN APPLICATION FOR REDUCTION IN ASSESSMENT, AS FILED BY PAUL MCCORMICK.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

- 3 MINUTE ORDER NO. 76-67: APPROVED BOARD OF EQUALIZATION MINUTES FOR AUGUST 3, 1976, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

The Board of Equalization recessed at 2:20 P.M. and reconvened at 2:30 P.M. All members of the Board of Equalization were present. Chairman Barton presided at the meeting.

- 4 MINUTE ORDER NO. 76-68: CONTINUED PUBLIC HEARING TO OCTOBER 5, 1976, AT 2:00 P.M. AS THE DATE AND TIME TO CONSIDER APPLICATION NO. 75-14, FOR A REDUCTION IN ASSESSMENT AS FILED BY MORTON FRIEDMAN, AND INSTRUCTED THE CLERK TO INFORM MORTON L. FRIEDMAN THAT THIS WILL BE THE TIME THAT THE MATTER WILL BE CONSIDERED AND NO FURTHER CONTINUANCES WILL BE GIVEN.

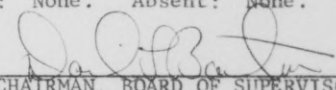
Upon motion of Supervisor Edmonds, seconded by Supervisor Marchand, and duly carried the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

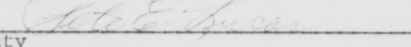
- 5 MINUTE ORDER NO. 76-69: APPROVED THE ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 2:40 P.M. ON THE 7th DAY OF SEPTEMBER, 1976.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

X 
CHAIRMAN, BOARD OF SUPERVISORS
& BOARD OF EQUALIZATION,
COUNTY OF YOLO, STATE OF
CALIFORNIA

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK
Ex-officio Clerk of the Board of
Supervisors and Board of Equalization

BY 
Deputy

TYPED BY vg
PROOF READ BY vg & dec

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October 5, 1976

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 5th day of October, 1976, at 2:20 P.M. in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present. Chairman Barton presided at the meeting.

- 1 MINUTE ORDER NO. 76-70: APPROVED BOARD OF EQUALIZATION MINUTES FOR SEPTEMBER 7, 1976, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

- 2 MINUTE ORDER NO. 76-71: ADOPTED THE FINDINGS OF FACT AND ORDER, AS FILED WITH THE CLERK, REGARDING APPLICATION NO. 75-14 FOR A REDUCTION IN ASSESSMENT AS FILED BY MORTON L. FRIEDMAN, AND AUTHORIZED THE CHAIRMAN OF THE BOARD OF SUPERVISORS TO SIGN THE DOCUMENT.

Upon Motion of Supervisor Edmonds, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

BEFORE THE BOARD OF SUPERVISORS OF THE
COUNTY OF YOLO, STATE OF CALIFORNIA
SITTING AS A COUNTY BOARD OF EQUALIZATION

In the Matter of the
Application of

MORTON L. FRIEDMAN,
Trustee,

Applicant.

APPLICATION NO. 75-14

FINDINGS OF FACT
AND ORDER

The above entitled cause came on regularly for hearing on December 15th, 1975, before the Board of Supervisors of the County of Yolo, sitting as a County Board of Equalization, Morton L. Friedman, Trustee, appearing pro per, and Marion F. Baker, Assessor, and Malcolm Nicolson, Chief, Real Property Division, also appearing. The Board having heard the testimony and examined the proofs offered by the respective parties, and cause having been submitted to the Board for decision, the Board being fully advised in the premises now makes its findings of fact as follows:

FINDINGS OF FACT

IT IS TRUE THAT:

1. The name of the applicant is Morton L. Friedman, Trustee.
2. Applicant's address is 913 8th Street, Sacramento, California 95814.
3. The description of the property for which reduced assessment is requested is Parcel No. 9-081-11-1.
4. The assessor's opinion of full cash value of the property on March 1st of the assessment year in issue is as follows:

Land	\$27,400
Improvements	<u>128,600</u>
Net Total	\$156,000

5. The applicant's opinion of full cash value, market value of the property on March 1st of the assessment year in question is as follows:

Land	\$23,400
Improvements	<u>78,600</u>
Net Total	\$102,000

6. The full cash value of the property on March 1st of the assessment year in issue is that of the Assessor as set forth above.
7. The property is properly valued by the income approach to value, the property is encumbered by month-to-month leases; however, the net income to be capitalized is the amount the property would yield were it not so encumbered and this amount exceeds the contract rent.

8. The amount the property would yield were it not encumbered by said month-to-month leases was determined by a broad survey of fair rents in the area. The rent imputed to the property from such survey is \$2,110 per month. That figure is based on the lowest portion of the fair rent band obtained from said survey.
9. The yield rate employed for capitalizing the net return is 7-1/2%. This yield rate was determined from a survey of the market area. The capitalization rate was increased by a proper allowance for taxes and maintenance and sewer and produced the Assessor's opinion of full cash value set forth above.
10. Proper allowance was made for vacancy factor in computing the income to be capitalized. That factor is 10%.
11. Proper allowance was made for the portion of the upstairs of the premises which is not completely finished. That proper allowance is a deduction of \$3,600. That figure is the estimated cost to complete the interior.
12. The Assessor's opinion as to value is confirmed by the sale of adjacent premises by this applicant to Al Miller.
13. The applicants are not entitled to any portion of the relief requested in the application.

On the basis of the foregoing finding of facts, IT IS HEREBY ORDERED as follows:

ORDER

That applicant take nothing by reason of application No. 75-14.

PASSED AND ADOPTED by the Board of Supervisors of the County of Yolo, State of California, sitting as a County Board of Equalization this 5th day of October, 1976, by the following vote:

AYES: Duncan, Thompson, Edmonds, Marchand, Barton.

NOES: None.

ABSENT: None.

CHAIRMAN OF THE BOARD OF SUPERVISORS
COUNTY OF YOLO, STATE OF CALIFORNIA

3

MINUTE ORDER NO. 76-72: APPROVED ADJOURNMENT OF BOARD OF SUPERVISORS
MEETING OF OCTOBER 5, 1976, AT 3:30 P.M. UNTIL OCTOBER 19, 1976,
AT 2:00 P.M.

Upon motion of Supervisor Thompson, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

[Signature]
CHAIRMAN, BOARD OF SUPERVISORS
& BOARD OF EQUALIZATION, COUNTY
OF YOLO, STATE OF CALIFORNIA

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK
Ex-officio Clerk of the Board of
Supervisors and Board of Equalization

BY *[Signature]*
Deputy

TYPED BY vg
PROOF READ BY [Signature]

October 19, 1976

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 19th day of October, 1976, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present, except Supervisor Thompson and Supervisor Edmonds. Chairman Barton presided at the meeting.

- 1 MINUTE ORDER NO. 76-73: ABATED PENALTY OF \$420 WHICH WAS PLACED AGAINST TAXPAYER HOMER J. MORRIS FOR THE LATE FILING OF PERSONAL PROPERTY STATEMENT AS THE BOARD OF EQUALIZATION FINDINGS IS THAT THIS WAS DUE TO REASONABLE CAUSE, ABSENCE OF WILLFULL NEGLECT. THE ABOVE MATTER PERTAINS TO APPLICATION NO. 76-2, FILED BY HOMER J. MORRIS, BEFORE THE BOARD OF EQUALIZATION. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING ON OCTOBER 19, 1976, AT 2:00 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Marchand and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Marchand, Barton. Noes: None. Absent: Thompson, Edmonds.

The Board of Equalization recessed at 2:19 P.M. and reconvened at 2:30 P.M. All members of the Board were present, except Supervisor Thompson and Supervisor Edmonds. Chairman Barton presided at the meeting.

The Board of Equalization recessed at 2:32 P.M. and reconvened at 2:47 P.M. All members of the Board were present, except Supervisor Thompson and Supervisor Edmonds. Chairman Barton presided at the meeting.

- 2 MINUTE ORDER NO. 76-74: DENIED APPLICATION NO. 76-6, FOR A REDUCTION IN ASSESSMENT, FILED BY MARUBENI AMERICA CORPORATION, AS THIS MATTER IS STRICTLY A LEGAL ISSUE AND BEYOND THE BOARD OF EQUALIZATION'S JURISDICTION. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 19, 1976, AT 2:30 P.M.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Marchand, Barton. Noes: None. Absent: Thompson, Edmonds.

The Board of Equalization recessed at 2:51 P.M. and reconvened at 3:00 P.M. All members of the Board were present, except Supervisor Thompson and Supervisor Edmonds. Chairman Barton presided at the meeting.

- 3 MINUTE ORDER NO. 76-75: MOTION TO DENY REQUEST TO REFUND PENALTY ASSESSED AND PAID, FILED BY SOMERSET GOLDEN STATE CONVALESCENT HOSPITAL, GOLDEN STATE EQUIPMENT CO., BECAUSE THEY FAILED TO SHOW REASONABLE CAUSE, ABSENT OF WILLFULL NEGLECT, DIED DUE TO THE VOTE.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Marchand. Noes: Barton. Absent: Thompson, Edmonds.

- 4 MINUTE ORDER NO. 76-76: CONTINUED THE PUBLIC HEARING TO NOVEMBER 29, 1976, AT 11:00 A.M., AS THE DATE AND TIME TO FURTHER CONSIDER APPLICATION NO. 76-32, FOR REDUCTION IN ASSESSMENT, FILED BY SOMERSET GOLDEN STATE CONVALESCENT HOSPITAL, GOLDEN STATE EQUIPMENT CO. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 19, 1976, AT 3:00 P.M.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Marchand, Barton. Noes: None. Absent: Thompson, Edmonds.

- 5 MINUTE ORDER NO. 76-77: ACCEPTED THE COUNTY ASSESSOR'S STIPULATION ON APPLICATION NO. 76-43, FILED BY ROBERT M. COLE; WAIVED THE APPEARANCE OF THE APPLICANT AT THIS HEARING AND CHANGED THE PERSONAL PROPERTY FROM \$18,960, TO \$17,420 WHICH PRODUCES A FULL CASH VALUE OF \$17,420 INSTEAD OF \$18,960, IN ACCORDANCE WITH THE STIPULATION FILED WITH THE CLERK. SAID ABOVE MATTER CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 19, 1976, AT 3:30 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Marchand and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Marchand, Barton. Noes: None. Absent: Thompson, Edmonds.

The Board of Equalization recessed at 3:20 P.M. and reconvened at 4:00 P.M. All members of the Board were present, except Supervisor Thompson and Supervisor Edmonds. Chairman Barton presided at the meeting.

- 6 MINUTE ORDER NO. 76-78: DENIED APPLICATION NO. 76-96, FOR A REDUCTION IN ASSESSMENT, FILED BY INTERNATIONAL BUSINESS MACHINES CORPORATION AS THIS IS A MATTER OF LAW AND THE TAXPAYERS POSITION IS IN ERROR AND FURTHERMORE THAT THIS IS NOT A TRIBUNAL ISSUE OF FACT OR ISSUE OF VIOLATION WITHIN THE POWER OF THIS BOARD TO HEAR AND THAT THIS APPLICATION BE DENIED ON THOSE GROUNDS. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 19, 1976, AT 4:00 P.M.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Marchand, Barton. Noes: None. Absent: Thompson Edmonds.

- 7 MINUTE ORDER NO. 76-79: ALLOWED THE ABATEMENT OF PENALTY IN THE AMOUNT OF \$723.00 PLACED ON THE PERSONAL PROPERTY STATEMENT OF SYSTRON-DONNER CORP., DATA PRODUCTS DIVISION APPLICATION NO. 76-105, FOR LATE FILING DUE TO REASONABLE CAUSE, ABSENT OF WILLFULL NEGLECT. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 19, 1976, AT 4:30 P.M.

October 19, 1976

Upon motion of Supervisor Duncan, seconded by Supervisor Marchand and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Marchand, Barton. Noes: None. Absent: Thompson, Edmonds.

- 8 MINUTE ORDER NO. 76-80: APPROVED THE BOARD OF EQUALIZATION MINUTES FOR OCTOBER 5, 1976, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Marchand and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Marchand, Barton. Noes: None. Absent: Thompson, Edmonds.

- 9 MINUTE ORDER NO. 76-81: APPROVED THE ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 4:54 P.M. ON THE 19TH DAY OF OCTOBER, 1976.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Marchand, Barton. Noes: None. Absent: Thompson, Edmonds.

Da. J. Barton
Chairman, Board of Supervisors and
Board of Equalization.

ATTEST:

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

By *Barbara Rodgers*
Deputy

TYPED BY *PK*
PROOF READ BY *PK & PK*

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October 26, 1976

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 26th day of October, 1976, at 2:10 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present. Chairman Barton presided at the meeting. Deputy Assessors Nicolson and Sam Berberna were present.

- 1 MINUTE ORDER NO. 76-82: ACCEPTED THE LETTER FROM MICHAEL D. REED, ATTORNEY FOR MARY E. ABELE, NOW KNOWN AS MRS. STEVEN STONE, REQUESTING THAT APPLICATION NO. 76-80, FOR A REDUCTION IN ASSESSMENT, BE DISMISSED AND THE MATTER DROPPED, AS FILED WITH THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

- 2 MINUTE ORDER NO. 76-83: CONTINUED PUBLIC HEARING TO NOVEMBER 30, 1976, AT 4:30 P.M., AS THE DATE AND TIME TO CONSIDER APPLICATION NO. 76-36, FOR A REDUCTION IN ASSESSMENT, AS FILED BY E.A. & C.A. YOUNG, PURSUANT TO COUNTY ASSESSOR'S LETTER FILED WITH THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

- 3 MINUTE ORDER NO. 76-84: ACCEPTED CHIEF DEPUTY ROBERT A. RUNDSTROM'S LETTER TO DROP APPLICATION NO. 76-35 FOR A REDUCTION IN ASSESSMENT, FROM THE CALENDAR AT THE PRESENT TIME PENDING DECISION BY CHESTER AND KERN CHEW, AND INSTRUCTED THE CLERK TO SCHEDULE THE APPLICATION FOR PUBLIC HEARING AT A LATER TIME IF THE APPLICANTS DECIDE NOT TO DISMISS THE MATTER.

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

- 4 MINUTE ORDER NO. 76-85: ACCEPTED THE LETTER FROM CHRIS J. KOZELL, VICE PRESIDENT, FEDERAL PROPERTIES MANAGEMENT, INC., REQUESTING THAT APPLICATION NO. 76-44, FOR A REDUCTION IN ASSESSMENT, FILED BY CROSSWOOD INVESTMENT COMPANY, BE DISMISSED AND THE MATTER DROPPED, AS FILED WITH THE CLERK.

Upon motion of Supervisor Thompson, seconded by Supervisor Duncan and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

- 5 MINUTE ORDER NO. 76-86: APPROVED THE ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 2:20 P.M. ON THE 26TH DAY OF OCTOBER, 1976, UNTIL NOVEMBER 9, 1976, AT 2:30 P.M.

Upon motion of Supervisor Thompson, seconded by Supervisor Duncan and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

November 9, 1976

[Signature]
 Chairman, Board of Supervisors and
 Board of Equalization.

ATTEST:
 LAURENCE P. HENIGAN, COUNTY CLERK,
 Ex-Officio Clerk of the Board of
 Supervisors and Board of Equalization

By *[Signature]*
 Deputy

TYPED BY bak
 PROOF READ BY dec & bak
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November 9, 1976

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 9th day of November, 1976, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present on roll call, except Supervisor Barton. Vice-Chairman Thompson presided at the meeting in the absence of Chairman Barton. County Counsel Charles Mack was present to advise the Board of Equalization. County Assessor Marion Baker and Malcolm Nicolson, Deputy Assessor were present.

- 1 MINUTE ORDER NO. 76-87: APPROVED BOARD OF EQUALIZATION MINUTES FOR OCTOBER 19 AND 26, 1976, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Marchand and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Noes: None Absent: Barton

- 2 MINUTE ORDER NO. 76-88: CONTINUED PUBLIC HEARING TO MAY 3, 1977, AT 3:30 P.M., AS THE DATE AND TIME TO CONSIDER APPLICATION NO. 76-1 AND 1975 APPLICATION FOR REDUCTION IN ASSESSMENT, FILED BY PAUL MCCORMICK.

Upon motion of Supervisor Marchand, seconded by Supervisor Edmonds and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand Noes: None Absent: Barton

The Board of Equalization recessed at 2:02 P.M. and reconvened at 2:30 P.M. All members of the Board were present, except Supervisor Barton. Vice-Chairman Thompson presided in the absence of Chairman Barton.

- 3 MINUTE ORDER NO. 76-89: ACCEPTED THE COUNTY ASSESSOR'S STIPULATION ON APPLICATION NO. 76-82, FILED BY JAMES E. STREET; WAIVED THE APPEARANCE OF THE APPLICANT AT THIS HEARING AND CHANGED THE LAND FROM \$120,800.00 TO \$100,400.00, LEAVES THE IMPROVEMENTS AT \$48,200.00 WHICH PRODUCES A FULL CASH VALUE OF \$148,600.00, INSTEAD OF \$169,000.00, IN ACCORDANCE WITH THE STIPULATION FILED WITH THE CLERK. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 9, 1976, AT 2:30 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Marchand and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand Noes: None Absent: Barton

- 4 MINUTE ORDER NO. 76-90: DENIED APPLICATION NOS. 76-83, 76-84 AND 76-85, FILED BY JAMES E. STREET FOR REDUCTION IN ASSESSMENT. SAID ABOVE MATTERS WERE CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 9, 1976, SHORTLY AFTER 2:30 P.M. IN THE PRESENCE OF JAMES E. STREET

Upon motion of Supervisor Marchand, seconded by Supervisor Edmonds and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand Noes: None Absent: Barton

- 5 MINUTE ORDER NO. 76-91: CONTINUED THE PUBLIC HEARING TO DECEMBER 14, 1976, AT 4:30 P.M., AS THE DATE AND TIME TO CONSIDER APPLICATION NOS. 76-72, 76-73 AND 76-74, FILED BY JACK H. WYATT, FOR REDUCTION IN ASSESSMENT. SAID ABOVE MATTERS WERE CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 9, 1976, AT 3:30 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Edmonds and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand Noes: None Absent: Barton

- 6 MINUTE ORDER NO. 76-92: ACCEPTED LETTER OF WITHDRAWAL OF APPLICATION NO. 76-90, FOR REDUCTION IN ASSESSMENT, FILED BY COULTER CLAEYS. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 9, 1976, AT 3:30 P.M. IN THE PRESENCE OF COULTER CLAEYS.

Upon motion of Supervisor Edmonds, seconded by Supervisor Duncan and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand Noes: None Absent: Barton

- 7 MINUTE ORDER NO. 76-93: DENIED APPLICATION NO. 76-89, FOR REDUCTION IN ASSESSMENT, FILED BY COULTER CLAEYS, ON ACQUIESCENCE OF THE APPLICANT MR. COULTER CLAEYS. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 9, 1976, AT 3:30 P.M. IN THE PRESENCE OF MR. CLAEYS.

Upon motion of Supervisor Edmonds, seconded by Supervisor Duncan and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand Noes: None Absent: Barton

- 8 MINUTE ORDER NO. 76-94: REFERRED APPLICATION NO. 76-91, FOR REDUCTION IN ASSESSMENT, FILED BY COULTER CLAEYS, TO THE COUNTY ASSESSOR FOR REVIEW AND SETS NOVEMBER 15, 1976, AT 11:00 A.M., AS THE DATE AND TIME FOR FURTHER CONSIDERATION OF THIS APPLICATION. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 9, 1976, AT 3:30 P.M. IN THE PRESENCE OF MR. CLAEYS.

Upon motion of Supervisor Duncan, seconded by Supervisor Marchand and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand Noes: None Absent: Barton

The Board of Equalization recessed at 3:59 P.M. to give the County Assessor and Mr. Claeys time to meet an agreement on Application No. 76-91 before the November 15, 1976, meeting set for this matter in Minute Order No. 76-94. The Board of Equalization reconvened at 4:10 P.M. All members of the Board were present, except Supervisor Barton. Vice-Chairman Thompson presided in the absence of Chairman Barton.

- 9 MINUTE ORDER NO. 76-95: RESCINDED MINUTE ORDER NO. 76-94 AND AUTHORIZED THE APPRAISAL VALUE ON THE PROPERTY BE LOWERED BY \$3,200.00, MAKING A TOTAL CASH VALUE OF \$30,000.00. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 9, 1976, SHORTLY AFTER 3:30 P.M. IN THE PRESENCE OF MR. CLAEYS.

Upon motion of Supervisor Edmonds, seconded by Supervisor Duncan and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand Noes: None Absent: Barton

- 10 MINUTE ORDER NO. 76-96: APPROVED THE ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 4:15 P.M. ON THE 9TH DAY OF NOVEMBER, 1976.

Upon motion of Supervisor Duncan, seconded by Supervisor Edmonds and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand Noes: None Absent: Barton

David L. Barton
Chairman, Board of Supervisors and
Board of Equalization.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

By *Barbara A. Polger*
Deputy

TYPED BY *BL*
PROOF READ BY *LL & BK*

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November 15, 1976

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 15th day of November, 1976, at 9:00 A.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present on roll call, except Supervisor Thompson and Supervisor Edmonds. Chairman Barton presided at the meeting. Assistant Assessor Malcolm Nicolson and Marsha Hand, Senior Appraiser were also present.

- 1 MINUTE ORDER NO. 76-97: ACCEPTED LETTER OF WITHDRAWAL OF APPLICATION NOS. 76-68 AND 76-68A, FOR REDUCTION IN ASSESSMENT, FILED BY GEORGE A. ASKELUND. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 15, 1976, AT 9:00 A.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Marchand and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Marchand, Barton. Noes: None. Absent: Thompson, Edmonds.

- 2 MINUTE ORDER NO. 76-98: CONTINUED PUBLIC HEARING TO NOVEMBER 29, 1976, AT 11:30 A.M., TO CONSIDER APPLICATION NOS. 76-101 THRU 76-104, FOR REDUCTION IN ASSESSMENT, FILED BY WILLIAM O. RUSSELL, M.D. SAID ABOVE MATTERS WERE CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 15, 1976, SHORTLY AFTER 9:00 A.M.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Marchand, Barton Noes: None Absent: Thompson, Edmonds.

- 3 MINUTE ORDER NO. 76-99: ACCEPTED LETTER OF WITHDRAWAL OF APPLICATION NO. 76-86, FOR REDUCTION IN ASSESSMENT, FILED BY BLUMENFELD ENTERPRISES, IN ACCORDANCE WITH SAID LETTER FILED WITH THE CLERK. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 15, 1976, SHORTLY AFTER 9:00 A.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Marchand and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Marchand, Barton Noes: None Absent: Thompson, Edmonds.

The Board of Equalization recessed at 9:10 A.M. and reconvened at 2:00 P.M. All members of the Board were present, except Supervisor Edmonds. Chairman Barton presided at the meeting.

- 4 MINUTE ORDER NO. 76-100: ACCEPTED LETTER OF WITHDRAWAL OF APPLICATION NO. 76-87, FOR REDUCTION IN ASSESSMENT, FILED BY GULF OIL CORPORATION, IN ACCORDANCE WITH THE LETTER FILED WITH THE CLERK. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 15, 1976, AT 2:00 P.M. IN THE PRESENCE OF D.A. DAVIS, AGENT FOR GULF OIL CORPORATION.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Marchand, Barton. Noes: None. Absent: Edmonds.

- 5 MINUTE ORDER NO. 76-101: DENIED APPLICATION NO. 76-88, FOR REDUCTION IN ASSESSMENT, FILED BY GULF OIL CORPORATION. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 15, 1976, SHORTLY AFTER 2:00 P.M. IN THE PRESENCE OF D.A. DAVIS, AGENT FOR GULF OIL CORPORATION.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Marchand, Barton. Noes: None. Absent: Edmonds.

- 6 MINUTE ORDER NO. 76-102: ACCEPTED APPLICANT'S EXHIBITS 1, 2, 3, 4, 5, 6, 7, AND 8, AS PRESENTED BY D.A. DAVIS, AGENT FOR GULF OIL CORPORATION, PERTAINING TO APPLICATION NO. 76-88, FOR REDUCTION IN ASSESSMENT AND IN ACCORDANCE WITH SAID EXHIBITS FILED WITH THE CLERK.

Upon motion of Supervisor Thompson, seconded by Supervisor Marchand and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Marchand, Barton. Noes: None. Absent: Edmonds.

The Board of Equalization recessed at 2:31 P.M. and reconvened at 3:00 P.M. All members of the Board were present, except Supervisor Edmonds. Chariman Barton presided at the meeting.

- 7 MINUTE ORDER NO. 76-103: ACCEPTED LETTER OF WITHDRAWAL OF APPLICATION NO. 76-38, FOR REDUCTION IN ASSESSMENT, FILED BY ERNEST A. GUNTHER DBA ECHO LODGE MOTEL. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 15, 1976, SHORTLY AFTER 3:00 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Marchand, Barton. Noes: None. Absent: Edmonds.

- 8 MINUTE ORDER NO. 76-104: CONTINUED PUBLIC HEARING TO JANUARY 5, 1977, AT 11:00 A.M., AS THE DATE AND TIME TO CONSIDER APPLICATION NOS. 76-76 THROUGH 76-79, FOR REDUCTION IN ASSESSMENT, FILED BY ROBERT N. DANFORTH, IN ACCORDANCE WITH THE LETTER FILED WITH THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Marchand and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Marchand, Barton. Noes: None. Absent: Edmonds.

- 9 MINUTE ORDER NO. 76-105: ACCEPTED LETTER OF WITHDRAWAL OF APPLICATION NO. 76-4, FOR REDUCTION IN ASSESSMENT, FILED BY YOLO AVIATION, INC., IN ACCORDANCE WITH THE LETTER FILED WITH THE CLERK.

Upon motion of Supervisor Thompson, seconded by Supervisor Duncan and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Marchand, Barton. Noes: None. Absent: Edmonds.

- 10 MINUTE ORDER NO. 76-106: ACCEPTED THE COUNTY ASSESSOR'S STIPULATION ON APPLICATION NO. 76-22, FOR REDUCTION IN ASSESSMENT, FILED BY ACME REINFORCED PLASTICS, INC.: WAIVED THE APPEARANCE OF THE APPLICANT AT THIS HEARING AND CORRECTED THE ASSESSMENT AS FOLLOWS, AND IN ACCORDANCE WITH THE STIPULATION FILED WITH THE CLERK: FULL VALUE BY STIPULATION: \$153,400.00 (LAND \$153,400.00) (IMPROVEMENTS 0) FOR A TOTAL OF \$153,400.00.

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Marchand, Barton. Noes: None. Absent: Edmonds.

- 11 MINUTE ORDER NO. 76-107: ACCEPTED THE COUNTY ASSESSOR'S STIPULATION ON APPLICATION NO. 76-23, FOR REDUCTION IN ASSESSMENT, FILED BY ACME REINFORCED PLASTICS, INC.: WAIVED THE APPEARANCE OF THE APPLICANT AT THIS HEARING AND CORRECTED THE ASSESSMENT AS FOLLOWS, AND IN ACCORDANCE WITH THE STIPULATION FILED WITH THE CLERK: FULL VALUE BY STIPULATION: \$36,200.00.

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Marchand, Barton. Noes: None. Absent: Edmonds.

The Board of Equalization recessed at 3:09 P.M. and reconvened at 3:11 P.M. All members of the Board were present, except Supervisor Edmonds. Chairman Barton presided at the meeting.

- 12 MINUTE ORDER NO. 76-108: ACCEPTED EXHIBIT 1, (ESCROW STATEMENT) PRESENTED BY REV. JOHN FRANK, PERTAINING TO APPLICATION NO. 76-5, FOR REDUCTION IN ASSESSMENT, FILED BY CHURCH OF GOD PROPHECY, A COPY OF WHICH IS FILED WITH THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Marchand, Barton. Noes: None. Absent: Edmonds.

The Board of Equalization recessed at 10:50 A.M. and reconvened at 11:00 A.M. All members of the Board were present, except Supervisor Edmonds. Chairman Barton presided at the meeting.

- 5 MINUTE ORDER NO. 76-116: WAIVED PENALTY IN THE AMOUNT OF \$160.38 PLACED ON TAX BILL NO. 2115, PERTAINING TO APPLICATION NO. 76-32, FILED BY SOMERSET GOLDEN STATE CONVALESCENT HOSPITAL, GOLDEN STATE EQUIPMENT CO., AS LATE FILING WAS DUE TO REASONABLE CAUSE AND NOT WILLFUL NEGLECT. SAID ABOVE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON NOVEMBER 29, 1976, SHORTLY AFTER 11:00 A.M.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Marchand, Barton. Noes: None. Absent: Edmonds.

- 6 MINUTE ORDER NO. 76-117: CONTINUED THE PUBLIC HEARING TO DECEMBER 20, AT 10:00 A.M., AS THE DATE AND TIME TO CONSIDER APPLICATIONS NOS. 76-101 THRU 76-104, FOR REDUCTION IN ASSESSMENT, FILED BY WILLIAM O. RUSSELL, M.D. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 29, 1976, SHORTLY AFTER 11:00 A.M.

Upon motion of Supervisor Thompson, seconded by Supervisor Marchand and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Marchand, Barton. Noes: None. Absent: Edmonds.

- 7 MINUTE ORDER NO. 76-118: APPROVED THE ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 11:15 A.M. ON THE 29TH DAY OF NOVEMBER 1976.

Upon motion of Supervisor Thompson, seconded by Supervisor Marchand and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Marchand, Barton. Noes: None. Absent: Edmonds.

David H. Barton
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *Balanced Rogers*
Deputy

TYPED BY *BC*
PROOF READ BY *devis*

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November 30, 1976

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 30th day of November, 1976, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present on roll call. Chairman Barton presided at the meeting. County Counsel Charles Mack was present to advise the Board of Equalization. County Assessor Marion Baker and several of his Deputies were present. Robert Rundstrom, Chief Deputy County Counsel, was present to advise the County Assessor.

- 1 MINUTE ORDER NO. 76-119: ACCEPTED LETTER OF WITHDRAWAL OF APPLICATION NO. 76-69, FOR REDUCTION IN ASSESSMENT, FILED BY BEST PROPERTIES, INC., IN ACCORDANCE WITH THE LETTER FILED WITH THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

The Board of Equalization recessed at 2:05 P.M. and reconvened at 3:00 P.M. All members of the Board were present. Chairman Barton presided at the meeting.

- 2 MINUTE ORDER NO. 76-120: ACCEPTED THE COUNTY ASSESSOR'S STIPULATION ON APPLICATION NO. 76-36 FILED BY E.A. AND C.A. YOUNG; WAIVED THE APPEARANCE OF THE APPLICANTS AT THIS HEARING AND CORRECTED THE ASSESSMENT AS FOLLOWS, IN ACCORDANCE WITH THE STIPULATION FILED WITH THE CLERK: CHANGED THE LAND VALUE FROM \$18,000.00 TO \$12,000.00 AND LEFT THE IMPROVEMENTS AT \$6,000.00. FOR A TOTAL VALUE OF \$18,000.00.

Upon motion of Supervisor Thompson, seconded by Supervisor Marchand and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

The Board of Equalization recessed at 3:10 P.M. and reconvened at 4:00 P.M. All members of the Board were present. Chairman Barton presided at the meeting.

- 3 MINUTE ORDER NO. 76-121: CONTINUED PUBLIC HEARING TO JANUARY 5, 1977, AT 11:30 A.M., AS THE DATE AND TIME TO CONSIDER APPLICATIONS NOS. 76-98 AND 76-99, FOR REDUCTION IN ASSESSMENT, FILED BY CAROLYN MITCHELL. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 30, 1976, SHORTLY AFTER 3:00 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

November 30, 1976

December 7, 1976

- 4 MINUTE ORDER NO. 76-122: ACCEPTED EXHIBIT 1, MARKED 1976 REAPPRAISAL WOODLAND, SUMMARY OF INDUSTRIAL RATES, INTO EVIDENCE ON BEHALF OF THE COUNTY ASSESSOR, PERTAINING TO APPLICATION NO. 76-30, FILED BY BENDIX HOME SYSTEMS, INC.

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

- 5 MINUTE ORDER NO. 76-123: DENIED APPLICATION NO. 76-30, FOR REDUCTION IN ASSESSMENT, FILED BY BENDIX HOME SYSTEMS, INC. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 30, 1976, SHORTLY AFTER 4:00 P.M.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

- 6 MINUTE ORDER NO. 76-124: APPROVED THE ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 4:45 P.M. ON THE 30TH DAY OF NOVEMBER, 1976.

Upon motion of Supervisor Thompson, seconded by Supervisor Duncan and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

Bartholomew
Chairman, Board of Supervisors and
Board of Equalization.

ATTEST:

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

By *Bartholomew*
Deputy

TYPED BY *pk*
PROOF READ BY *pk*

December 7, 1976

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 7th day of December, 1976, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present on roll call. Chairman Barton presided at the meeting. County Counsel Charles Mack was present to advise the Board of Equalization. County Assessor Marion Baker and several of his Deputies were present.

- 1 MINUTE ORDER NO. 76-125: ACCEPTED THE COUNTY ASSESSOR'S STIPULATION ON APPLICATION NO. 76-97, FOR REDUCTION IN ASSESSMENT, AS FILED BY CALINDA PROPERTIES MOTEL 6, INC.; WAIVED THE APPEARANCE OF THE APPLICANT AT THIS HEARING AND CORRECTED THE ASSESSMENT AS FOLLOWS, IN ACCORDANCE WITH THE STIPULATION FILED WITH THE CLERK: CHANGED THE IMPROVEMENTS FROM \$563,800 TO \$663,800.00 AND LEFT THE LAND AT \$36,200.00 FOR A TOTAL VALUE OF \$700,000.

Upon motion of Supervisor Edmonds, seconded by Supervisor Marchand and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

- 2 MINUTE ORDER NO. 76-126: ACCEPTED THE COUNTY ASSESSOR'S STIPULATION ON APPLICATION NO. 76-81, FOR REDUCTION IN ASSESSMENT, AS FILED BY PHI DELTA THETA; WAIVED THE APPEARANCE OF THE APPLICANT AT THIS HEARING AND CORRECTED THE ASSESSMENT AS FOLLOWS, IN ACCORDANCE WITH THE STIPULATION FILED WITH THE CLERK: CHANGED THE IMPROVEMENTS FROM \$58,000.00 TO \$46,000.00 AND LEFT THE LAND AT \$22,000.00 FOR A TOTAL VALUE OF \$68,000.00

Upon motion of Supervisor Duncan, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

- 3 MINUTE ORDER NO. 76-127: ACCEPTED LETTER OF WITHDRAWAL OF APPLICATION NO. 76-3, FOR REDUCTION IN ASSESSMENT, FILED BY RICHARD PAUL WEAVER, IN ACCORDANCE WITH THE LETTER FILED WITH THE CLERK.

Upon motion of Supervisor Thompson, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

- 4 MINUTE ORDER NO. 76-128: THE BOARD OF EQUALIZATION TOOK THE FOLLOWING ACTION: 1- ACCEPTED LETTER OF WITHDRAWAL OF APPLICATION NO. 76-35, FILED BY CHESTER CHEW AND KERN CHEW, IN ACCORDANCE WITH THE LETTER FILED WITH THE CLERK; 2- CONTINUED APPLICATIONS NOS. 76-92 AND 76-93, FILED BY SYAR INDUSTRIES, INC., TO JANUARY 26, 1977, AT 9:00 A.M., IN ACCORDANCE WITH THE LETTER FILED WITH THE CLERK AND 3- CONTINUED APPLICATIONS NOS. 76-24 AND 76-25, FILED BY EL MACERO GOLF CLUB TO JANUARY 19, 1977, AT 10:00 A.M., IN ACCORDANCE WITH THE LETTER FILED WITH THE CLERK.

Upon motion of Supervisor Thompson, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

December 7, 1976

- The Board of Equalization recessed at 2:35 P.M. and reconvened at 3:00 P.M. All members of the Board were present. Chairman Barton presided at the meeting.
- 5 MINUTE ORDER NO. 76-129: CONTINUED APPLICATION NO. 76-31, FILED BY MCKEE FAMILY TRUST, TO AN INDEFINITE TIME PENDING LETTER OF WITHDRAWAL. SAID MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 7, 1976, SHORTLY AFTER 3:00 P.M.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

[Signature]
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION

ATTEST:

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY

[Signature]
Deputy

TYPED BY PK
PROOF READ BY KBK

December 14, 1976

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 14th day of December, 1976, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present on roll call, except Supervisor Edmonds. Chairman Barton presided at the meeting. Chief Deputy County Counsel Robert Rundstrom was present to advise the assessor and the Board of Equalization. County Assessor Marion Baker and several of his Deputies were present.

- 1 MINUTE ORDER NO. 76-131: DENIED APPLICATION NO. 76-73 AND 76-74, FOR REDUCTION IN ASSESSMENT, FILED BY JACK H. WYATT. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 14, 1976, AT 2:00 P.M. IN THE PRESENCE OF JACK H. WYATT, APPLICANT.

Upon motion of Supervisor Thompson, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Marchand, Barton. Noes: None. Absent: Edmonds.

- 2 MINUTE ORDER NO. 76-132: DENIED APPLICATION NO. 76-72, FOR REDUCTION IN ASSESSMENT, FILED BY JACK H. WYATT. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 14, 1976, SHORTLY AFTER 2:00 P.M. IN THE PRESENCE OF JACK H. WYATT, APPLICANT.

Upon motion of Supervisor Thompson, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Marchand, Barton. Noes: None. Absent: Edmonds.

- 3 MINUTE ORDER NO. 76-133: CONTINUED APPLICATION NO. 76-26, FOR REDUCTION IN ASSESSMENT, FILED BY REYES, WOODARD, SIMMONS ET AL DBA K & Q INVESTORS, TO AN INDEFINITE TIME. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 14, 1976, SHORTLY AFTER 4:15 P.M.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Thompson, Marchand, Barton. Noes: None. Absent: Duncan, Edmonds.

- 4 MINUTE ORDER NO. 76-134: APPROVED THE BOARD OF EQUALIZATION MINUTES FOR NOVEMBER 29 AND 30, 1976, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Thompson, Marchand, Barton. Noes: None. Absent: Duncan, Edmonds.

- 5 MINUTE ORDER NO. 76-135: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 4:18 P.M. ON THE 14TH DAY OF DECEMBER, 1976.

Upon motion of Supervisor Thompson, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Thompson, Marchand, Barton. Noes: None. Absent: Duncan, Edmonds

[Signature]
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION

ATTEST:

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

By

[Signature]
Deputy

TYPED BY _____
PROOF READ BY _____

December 20, 1976

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 20th day of December, 1976, at 9:00 A.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present on roll call, except Supervisor Edmonds and Supervisor Marchand, excused. Chairman

Barton presided at the meeting. County Counsel Charles Mack was present to advise the Board of Equalization. County Assessor Marion Baker and several of his deputies were present.

- 1 MINUTE ORDER NO. 76-136: CONTINUED APPLICATIONS NOS. 76-20 AND 76-21, FOR REDUCTION IN ASSESSMENT, FILED BY ERROL DEBOCK, TO DECEMBER 27, 1976, AT 9:00 A.M. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 20, 1976, AT 9:00 A.M. IN THE PRESENCE OF MR. DEBOCK.

Upon motion of Supervisor Thompson, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Barton. Noes: None. Absent: Edmonds, Marchand.
The Board of Equalization recessed at 9:45 A.M. and reconvened at 10:00 A.M. All members of the Board were present, except Supervisor Edmonds and Supervisor Marchand. Chairman Barton presided.

- 2 MINUTE ORDER NO. 76-137: DENIED APPLICATIONS NOS. 76-103 AND 76-104, FOR REDUCTION IN ASSESSMENT, FILED BY WILLIAM O. RUSSELL, M.D., FOR REASON THEY ARE BARRED BY THE STATUTE OF LIMITATIONS. SAID ABOVE MATTERS WERE CONSIDERED ON DECEMBER 20, 1976, SHORTLY AFTER 10:00 A.M. IN THE PRESENCE OF WILLIAM O. RUSSELL, M.D.

Upon motion of Supervisor Thompson, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Barton. Noes: None. Absent: Edmonds, Marchand.

- 3 MINUTE ORDER NO. 76-138: DENIED APPLICATIONS NOS. 76-101 AND 76-102, FOR REDUCTION IN ASSESSMENT, FILED BY WILLIAM O. RUSSELL, M.D. SAID ABOVE MATTERS WERE CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 20, 1976, SHORTLY AFTER 10:00 A.M., IN THE PRESENCE OF WILLIAM O. RUSSELL, M.D.

Upon motion of Supervisor Thompson, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Barton. Noes: None. Absent: Edmonds, Marchand.

- 4 MINUTE ORDER NO. 76-139: ACCEPTED LETTER OF WITHDRAWAL OF APPLICATION NO. 76-31, FOR REDUCTION IN ASSESSMENT, FILED BY MCKEE FAMILY TRUST, DARWIN R. AND ELEANOR DATWYLER TRUST AND JAMES D. AND DIANE Y. MARTIN TRUST, IN ACCORDANCE WITH THE LETTER FILED WITH THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Barton. Noes: None. Absent: Edmonds, Marchand.

- 5 MINUTE ORDER NO. 76-140: APPROVED THE ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 11:18 A.M. ON THE 20TH DAY OF DECEMBER, 1976.

Upon motion of Supervisor Thompson, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Barton. Noes: None. Absent: Edmonds, Marchand.

[Signature]
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *[Signature]*
Deputy

TYPED BY *[Signature]*
PROOF READ BY *[Signature]*

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December 21, 1976

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 21st day of December, 1976, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present on roll call, except Supervisor Edmonds, excused. Chairman Barton presided at the meeting. County Assessor Marion Baker and several of his deputies were present. County Counsel Charles Mack was present to advise the Board of Equalization. Chief Deputy County Counsel Robert Rundstrom was present to advise the County Assessor.

- 1 MINUTE ORDER NO. 76-141: ACCEPTED EXHIBIT NO. 1 INTO EVIDENCE IDENTIFIED AS WOODLAND AREA ZONING MAP AND EXHIBIT NO. 2 INTO EVIDENCE IDENTIFIED AS DAVIS AREA ZONING MAP ON BEHALF OF THE APPLICANT VALENCIA INVESTORS.

Upon motion of Supervisor Duncan, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Marchand, Barton. Noes: None. Absent: Edmonds.

- 2 MINUTE ORDER NO. 76-142: ACCEPTED EXHIBIT NO. 3 INTO EVIDENCE IDENTIFIED AS VALENCIA APARTMENTS INCOME APPROACH TO VALUE ON BEHALF OF VALENCIA APARTMENTS.

Upon motion of Supervisor Duncan, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Marchand, Barton. Noes: None. Absent: Edmonds.

- 3 MINUTE ORDER NO. 76-143: ACCEPTED EXHIBIT NO. 4 AND EXHIBIT NO. 5 INTO EVIDENCE ON BEHALF OF VALENCIA INVESTORS. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 21, 1976, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Marchand, Barton. Noes: None. Absent: Edmonds.

- 4 MINUTE ORDER NO. 76-144: ACCEPTED EXHIBIT A, INTO EVIDENCE, AS PRESENTED BY THE COUNTY ASSESSOR'S OFFICE, PERTAINING TO APPLICATION NO. 76-28, VALENCIA APARTMENTS.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Marchand, Barton. Noes: None. Absent: Edmonds.

- 5 MINUTE ORDER NO. 76-145: DENIED APPLICATION NO. 76-28, FOR REDUCTION IN ASSESSMENT, FILED BY VALENCIA INVESTORS. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 21, 1976, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Thompson, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Marchand, Barton. Noes: None. Absent: Edmonds.

- 6 MINUTE ORDER NO. 76-146: CONTINUED APPLICATION NO. 76-71, FOR REDUCTION IN ASSESSMENT, FILED BY MULTI-VIEW SYSTEMS OF WOODLAND, INC., TO FEBRUARY 23, 1977, AT 9:00 A.M.

Upon motion of Supervisor Thompson, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Marchand, Barton. Noes: None. Absent: Edmonds.

- 7 MINUTE ORDER NO. 76-147: CONTINUED APPLICATION NO. 76-75, FOR REDUCTION IN ASSESSMENT, FILED BY J. & JEANNE TONEY, TO JANUARY 5, 1977, AT 2:00 P.M.

Upon motion of Supervisor Thompson, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Marchand, Barton. Noes: None. Absent: Edmonds.

- 8 MINUTE ORDER NO. 76-148: ACCEPTED THE COUNTY ASSESSOR'S STIPULATION ON APPLICATION NO. 76-37, FILED BY MAX B. MASSEY: WAIVED THE APPEARANCE OF THE APPLICANTS AT THIS HEARING AND CORRECTED THE ASSESSMENT AS FOLLOWS, IN ACCORDANCE WITH THE STIPULATION FILED WITH THE CLERK: CHANGED THE IMPROVEMENTS FROM \$26,200.00 TO \$24,200.00 AND LEFT THE LAND AT \$13,800.00 FOR A TOTAL VALUE OF \$38,000.00

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Marchand, Barton. Noes: None. Absent: Edmonds.

- 9 MINUTE ORDER NO. 76-149: CONTINUED APPLICATION NO. 76-29, FILED BY FELIX MIKUCKIS, TO AN INDEFINITE TIME PENDING LETTER OF WITHDRAWAL. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 21, 1976, SHORTLY AFTER 4:00 P.M.

Upon motion of Supervisor Thompson, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Marchand, Barton. Noes: None. Absent: Edmonds.

The Board of Equalization recessed at 3:49 P.M. and reconvened at 4:15 P.M. All members of the Board were present, except Supervisor Edmonds, excused. Chairman Barton presided at the meeting.

- 10 MINUTE ORDER NO. 76-150: DENIED APPLICATION NO. 76-40, FILED BY DIANE M. BARMBY, FOR REDUCTION IN ASSESSMENT. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 21, 1976, SHORTLY AFTER 4:00 P.M. IN THE PRESENCE OF MS. BARMBY.

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Marchand, Barton. Noes: None. Absent: Edmonds.

- 11 MINUTE ORDER NO. 76-151: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 4:56 P.M. ON THE 21ST DAY OF DECEMBER, 1976.

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Marchand, Barton. Noes: None. Absent: Edmonds.

[Signature]
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

By *[Signature]*
Deputy

TYPED BY *[Signature]*
PROOF READ BY *[Signature]*

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The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 27th day of December, 1976, at 9:00 A.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present on roll call. Chairman Barton presided at the meeting. County Assessor Marion Baker and several of his Deputies were present. County Counsel Charles Mack was present to advise the Board of Equalization.

The Board of Equalization recessed at 9:01 A.M. and reconvened at 9:09 A.M. All members of the Board were present. Chairman Barton presided at the meeting.

The Board of Equalization recessed at 9:10 A.M. and went into Board of Supervisors' session as Errol DeBock, who was scheduled to be heard at 9:00 A.M. on a Board of Equalization matter did not appear. The Board of Equalization reconvened at 11:06 A.M. All members of the Board were present. Chairman Barton presided at the meeting.

- 1 MINUTE ORDER NO. 76-152: CONTINUED APPLICATIONS NOS. 76-20 AND 76-21, FOR REDUCTION IN ASSESSMENT, FILED BY ERROL DEBOCK, TO JANUARY 5, 1977, AT 3:00 P.M. AND THERE WILL BE NO FURTHER CONTINUANCE ON THIS MATTER.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

- 2 MINUTE ORDER NO. 76-153: APPROVED THE ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 11:07 A.M. ON THE 27TH DAY OF DECEMBER, 1976.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

DeBock
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *Barbara A. Redger*
Deputy

TYPED BY _____
PROOF READ BY _____

/ /

December 28, 1976

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 28th day of December, 1976, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present on roll call. Chairman Barton presided at the meeting. County Assessor Marion Baker and several of his Deputies were present. Chief Deputy County Counsel Robert Rundstrom was present to advise the County Assessor.

- 1 MINUTE ORDER NO. 76-154: ACCEPTED THE COUNTY ASSESSOR'S STIPULATION ON APPLICATION NO. 76-27, FILED BY VENADA NATIONAL; WAIVED THE APPEARANCE OF THE APPLICANT AT THIS HEARING AND CORRECTED THE ASSESSMENT AS FOLLOWS, IN ACCORDANCE WITH THE STIPULATION FILED WITH THE CLERK: CHANGED THE LAND FROM \$1,482,200.00 TO \$429,180.00 AND LEFT THE IMPROVEMENTS AT \$12,000.00 WHICH GIVES YOU A TOTAL VALUE OF \$441,180.00

Upon motion of Supervisor Duncan, Seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

- 2 MINUTE ORDER NO. 76-155: ACCEPTED THE COUNTY ASSESSOR'S STIPULATION ON APPLICATION NO. 76-39, FILED BY JACK RICE; WAIVED THE APPEARANCE OF THE APPLICANT AND CORRECTED THE ASSESSMENT AS FOLLOWS, IN ACCORDANCE WITH THE STIPULATION FILED WITH THE CLERK: CHANGED THE LAND VALUE FROM \$220,000.00 TO \$200,000.00 AND IMPROVEMENTS FROM \$100,000.00 TO 0 WHICH GIVES YOU A TOTAL VALUE OF \$200,000.00.

Upon motion of Supervisor Thompson, Seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

- 3 MINUTE ORDER NO. 76-156: ACCEPTED THE COUNTY ASSESSOR'S STIPULATION ON APPLICATION NO. 76-41, FILED BY THE BANK OF CALIFORNIA, N.A.; WAIVED THE APPEARANCE OF THE APPLICANT AT THIS HEARING AND CORRECTED THE ASSESSMENT AS FOLLOWS, IN ACCORDANCE WITH THE STIPULATION FILED WITH THE CLERK: CHANGED THE IMPROVEMENTS FROM \$273,000.00 TO \$222,800.00 AND LEFT THE LAND VALUE AT \$151,200.00 WHICH GIVES YOU A TOTAL VALUE OF \$374,000.00

Upon motion of Supervisor Duncan, Seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

- 4 MINUTE ORDER NO. 76-157: CONTINUED PUBLIC HEARING ON APPLICATION NO. 76-42, FILED BY SERVICE SYSTEMS, CORPORATION, TO JANUARY 12, 1977, AT 10:00 A.M., IN ACCORDANCE WITH THE LETTER FILED WITH THE CLERK.

Upon motion of Supervisor Duncan, Seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

- 5 MINUTE ORDER NO. 76-158: ACCEPTED LETTER OF WITHDRAWAL OF APPLICATION NO. 76-29, FOR REDUCTION IN ASSESSMENT, FILED BY FELIX MIKUCKIS, IN ACCORDANCE WITH THE LETTER FILED WITH THE CLERK.

Upon motion of Supervisor Thompson, Seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

- 6 MINUTE ORDER NO. 76-159: APPROVED THE ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 2:51 P.M. ON THE 28TH DAY OF DECEMBER, 1976.

Upon motion of Supervisor Thompson, Seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds, Marchand, Barton. Noes: None. Absent: None.

Paul J. Barton
CHAIRMAN, BOARD OF SUPERVISORS
AND BOARD OF EQUALIZATION

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *Barbara A. Dodge*
Deputy

January 5, 1977

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 5th day of January, 1977, at 9:00 A.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present on roll call except Supervisor Duncan who was excused due to a Doctor's appointment. Chairman Thompson presided at the meeting. County Assessor and his Deputy were present.

- 1 MINUTE ORDER NO. 77-1: ACCEPTED THE COUNTY ASSESSOR'S STIPULATION ON APPLICATION NO. 76-33, FILED BY SHELL OIL COMPANY; WAIVED THE APPEARANCE OF THE APPLICANT AT THIS HEARING AND CORRECTED THE ASSESSMENT AS FOLLOWS, IN ACCORDANCE WITH THE STIPULATION FILED WITH THE CLERK: CHANGED THE LAND VALUE FROM \$1,188,000.00 TO \$1,063,600.00 ON PARCEL NO. 42-120-11 AND LEFT THE IMPROVEMENTS AT \$9,800.00 FOR A TOTAL VALUE OF \$1,073,400.00.

Upon motion of Supervisor Edmonds, Seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: Duncan

- 2 MINUTE ORDER NO. 77-2: RESCINDED MINUTE ORDER NO. 77-1 PERTAINING TO APPLICATION NO. 76-33, FILED BY SHELL OIL COMPANY.

Upon motion of Supervisor Barton, Seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: Duncan.

- 3 MINUTE ORDER NO. 77-3: ACCEPTED LETTER OF WITHDRAWAL AND DENIED APPLICATION NO. 76-100, FILED BY GIRO AND MARY SNOW.

Upon motion of Supervisor Edmonds, Seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: Duncan.

- 4 MINUTE ORDER NO. 77-4: CONTINUED PUBLIC HEARING ON APPLICATIONS NOS. 76-76 THROUGH 76-79, FILED BY ROBERT N. DANFORTH, PENDING LETTER OF WITHDRAWAL WHICH IS FORTHCOMING, TO JANUARY 19, 1977, AT 9:00 A.M.

Upon motion of Supervisor Marchand, Seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: Duncan.

- 5 MINUTE ORDER NO. 77-5: APPROVED BOARD OF EQUALIZATION MINUTES FOR DECEMBER 7, 14, 20 AND 21, 1976, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Barton, Seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: Duncan.

- 6 MINUTE ORDER NO. 77-6: CONTINUED PUBLIC HEARING ON APPLICATIONS NOS. 76-94, 76-95 AND 76-106, FILED BY RICE GROWERS ASSOCIATION, TO MARCH 9, 1977, AT 9:00 A.M., AS VERBALLY REQUESTED BY COUNTY COUNSEL'S OFFICE.

Upon motion of Supervisor Barton, Seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: Duncan.

- 7 MINUTE ORDER NO. 77-7: AUTHORIZED THE CLERK TO ISSUE TWO SUBPOENAS AS REQUESTED BY RICE GROWERS ASSOCIATION'S ATTORNEY STEPHEN J. SCHWARTZ FOR APPLICATION NO. 76-106, IN ACCORDANCE WITH THE LETTER FILED WITH THE CLERK.

Upon motion of Supervisor Marchand, Seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: Duncan.

- 8 MINUTE ORDER NO. 77-8: CONTINUED PUBLIC HEARING ON APPLICATIONS NOS. 76-20 AND 76-21, FILED BY ERROL DEBOCK, TO JANUARY 24, 1977, AT 10:00 A.M. AND INSTRUCTED THE CLERK TO INFORM MR. DEBOCK THAT THIS IS THE LAST CONTINUANCE ON THIS MATTER.

Upon motion of Supervisor Edmonds, Seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: Duncan.

- 9 MINUTE ORDER NO. 77-9: ACCEPTED THE COUNTY ASSESSOR'S STIPULATION ON APPLICATION NO. 76-33, FILED BY SHELL OIL COMPANY; WAIVED THE APPEARANCE OF THE APPLICANT AT THIS HEARING AND CORRECTED THE ASSESSMENT AS FOLLOWS, IN ACCORDANCE WITH THE STIPULATION FILED WITH THE CLERK: CHANGED THE LAND VALUE FROM \$1,188,000.00 TO \$1,063,600.00 ON PARCEL NO. 42-120-11 AND LEFT THE IMPROVEMENTS AT \$9,800.00 FOR A TOTAL VALUE OF \$1,073,400.00

Upon motion of Supervisor Edmonds, Seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: Duncan.

- 10 MINUTE ORDER NO. 77-10: RESCINDED MINUTE ORDER NO. 77-9 PERTAINING TO APPLICATION NO. 76-33, FILED BY SHELL OIL COMPANY.

Upon motion of Supervisor Barton, Seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: Duncan.

- 11 MINUTE ORDER NO. 77-11: CONTINUED PUBLIC HEARING ON APPLICATION NOS. 76-33 AND 76-34, FILED BY SHELL OIL COMPANY, WHICH INCLUDES THE TWO PARCELS LISTED ON APPLICATION NO. 76-34, UNTIL THE CONSULTANT, LOWELL GARRISON, CAN BE PRESENT TO PRESENT REASONS FOR ASSESSMENT PLACED ON THESE PARCELS REGARDING THE RESERVES OF GAS MENTIONED IN THE STIPULATIONS PRESENTED BY THE COUNTY ASSESSOR BUT NOT APPROVED BY THE BOARD OF EQUALIZATION.

Upon motion of Supervisor Barton, Seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: Duncan.

The Board of Equalization recessed at 9:40 A.M. and reconvened at 11:00 A.M. All members of the Board were present, except Supervisor Duncan. Chairman Thompson presided at the meeting.

The Board of Equalization recessed at 11:02 A.M. and reconvened at 2:15 P.M. All members of the Board were present. Chairman Thompson presided at the meeting.

- 12 MINUTE ORDER NO. 77-12: DENIED APPLICATION NO. 76-75, FOR REDUCTION IN ASSESSMENT, FILED BY J. AND JEANNE TONEY. SAID MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON JANUARY 5, 1977, AT 2:00 P.M.

Upon motion of Supervisor Marchand, Seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: None.
Duncan,

- 13 MINUTE ORDER NO. 77-13: DENIED APPLICATION NO. 76-98 AND 76-99 FILED BY CAROLYN MITCHELL.

Upon motion of Supervisor Edmonds, Seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: None.
Duncan,

- 14 MINUTE ORDER NO. 77-14: APPROVED THE ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 2:45 P.M. ON THE 5TH DAY OF JANUARY, 1977.

Upon motion of Supervisor Edmonds, Seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: None.

Thompson
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *Barbara J. Redgan*
Deputy

TYPED BY _____
PROOF READ BY _____

/ / / / / / / / / / / / / / / / / /

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 11th day of January, 1977, at 9:10 A.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present on roll call. Chairman Thompson presided at the meeting.

- 1 MINUTE ORDER NO. 77-21: APPROVED THE STIPULATION PRESENTED TO THE BOARD BY CHIEF DEPUTY COUNTY COUNSEL ROBERT A. RUNDSTROM, PERTAINING TO XEROX CORPORATION APPLICATIONS NOS. 76-45 THRU 76-67, CONTINUING THE MATTER INDEFINITELY PENDING THE RESOLUTION AND LITIGATION INVOLVING SIMILAR ISSUES IN SANTA CLARA COUNTY AND AUTHORIZED ALL MEMBERS OF THE BOARD OF EQUALIZATION TO SIGN THE STIPULATION TO BE FILED WITH THE CLERK. THE BOARD ALSO APPROVED THE STIPULATION PRESENTED TO THE BOARD BY CHIEF DEPUTY COUNTY COUNSEL ROBERT A. RUNDSTROM, PERTAINING TO SERVICE SYSTEMS CORPORATION APPLICATION NO. 76-42, CONTINUING ALL ISSUES EVALUATION RAISED IN THE CORPORATION'S APPLICATION UNTIL AFTER THE LITIGATION IN THIS MATTER HAS BEEN RESOLVED, IN ACCORDANCE WITH THE STIPULATION FILED WITH THE CLERK.

Upon motion of Supervisor Barton, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: None.

- 2 MINUTE ORDER NO. 77-22: APPROVED THE ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 9:20 A.M. ON THE 11TH DAY OF JANUARY, 1977.

Upon motion of Supervisor Barton, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: None.

**Thompson*
 CHAIRMAN, BOARD OF SUPERVISORS
 AND BOARD OF EQUALIZATION

ATTEST:

LAURENCE P. HENIGAN, COUNTY CLERK,
 Ex-Officio Clerk of the Board of
 Supervisors and Board of Equalization

BY *[Signature]*
 Deputy

TYPED BY _____
 PROOF READ BY _____

/ / / / / / / / / / /

JANUARY 18, 1977

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 18th day of January, 1977, at 2:40 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present on roll call, except Supervisor Edmonds. Chairman Thompson presided at the meeting.

- 1 MINUTE ORDER NO. 77-15: ACCEPTED LETTER FROM ROBERT N. DANFORTH, WITHDRAWING APPLICATION NOS. 76-76 THROUGH 76-79 FOR REDUCTION IN ASSESSMENTS.

Upon motion of Supervisor Barton, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Marchand, Thompson. Noes: None. Absent: Edmonds.

- 2 MINUTE ORDER NO. 77-16: CONTINUED PUBLIC HEARING TO JANUARY 26, 1977, AT 10:00 A.M. TO CONSIDER APPLICATION NOS. 76-7 THROUGH 76-18, FOR A REDUCTION IN ASSESSMENTS, FILED BY PACIFIC INTERNATIONAL RICE MILLS, INC.

Upon motion of Supervisor Marchand, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Marchand, Thompson. Noes: None. Absent: Edmonds.

- 3 MINUTE ORDER NO. 77-17: CONTINUED PUBLIC HEARING TO MARCH 9, 1977, AT 10:00 A.M. TO CONSIDER APPLICATION NOS. 76-24 AND 76-25, FOR A REDUCTION IN ASSESSMENTS, FILED BY EL MACERO GOLF CLUB.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Marchand, Thompson. Noes: None. Absent: Edmonds.

- 4 MINUTE ORDER NO. 77-18: RESCHEDULED CONSIDERATION OF SECURED ROLL CORRECTION AND CANCELLATION ITEM FOR THE FAHN BROTHERS TO BE HEARD ON JANUARY 26, 1977, AT 10:30 A.M. BY THE BOARD OF EQUALIZATION

Upon motion of Supervisor Marchand, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Marchand, Thompson. Noes: None. Absent: Edmonds.

The Board of Equalization recessed at 3:45 P.M. and reconvened at 4:05 P.M. All members of the Board were present. Chairman Thompson presided at the meeting.

- 5 MINUTE ORDER NO. 77-19: RESCINDED MINUTE ORDER NO. 77-18 TO CONTINUE CONSIDERATION OF FAHN BROTHERS MATTER ON A SECURED ROLL CORRECTION AND CANCELLATION AND REFERRED THE MATTER TO THE BOARD OF SUPERVISORS TO CONSIDER.

Upon motion of Supervisor Edmonds, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: None.

- 6 MINUTE ORDER NO. 77-20: APPROVED THE ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 4:08 P.M. ON THE 18TH DAY OF JANUARY, 1977.

Upon motion of Supervisor Edmonds, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: None.

** Temple J. Thompson*
 CHAIRMAN, BOARD OF SUPERVISORS AND
 BOARD OF EQUALIZATION

ATTEST:
 LAURENCE P. HENIGAN, COUNTY CLERK,
 Ex-Officio Clerk of the Board of
 Supervisors and Board of Equalization

BY *[Signature]*
 Deputy

TYPED BY _____
 PROOF READ BY _____

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JANUARY 24, 1977

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 24th day of January, 1977, at 10:00 A.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present on roll call. Chairman Thompson presided at the meeting.

- 1 MINUTE ORDER NO. 77-23: APPROVED THE BOARD OF EQUALIZATION MINUTES FOR JANUARY 5, 1977, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Barton, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: None.

- 2 MINUTE ORDER NO. 77-24: DENIED APPLICATION NO. 76-20, FOR REDUCTION IN ASSESSMENT, FILED BY ERROL DEBOCK. SAID ABOVE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON JANUARY 24, 1977, AT 10:00 A.M., IN THE PRESENCE OF MR. DEBOCK.

Upon motion of Supervisor Barton, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: None.

- 3 MINUTE ORDER NO. 77-25: DENIED APPLICATION NO. 76-21, FOR REDUCTION IN ASSESSMENT, FILED BY ERROL C. DEBOCK. SAID ABOVE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON JANUARY 24, 1977, SHORTLY AFTER 10:00 A.M., IN THE PRESENCE OF MR. DEBOCK.

Upon motion of Supervisor Edmonds, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: None.

The Board of Equalization recessed at 10:50 A.M. and reconvened at 11:00 A.M. All members of the Board were present. Chairman Thompson presided at the meeting.

- 4 MINUTE ORDER NO. 77-26: ACCEPTED THE COUNTY ASSESSOR'S STIPULATION ON APPLICATION NO. 76-33, FILED BY SHELL OIL COMPANY; WAIVED THE APPEARANCE OF THE APPLICANT AT THIS HEARING AND CORRECTED THE ASSESSMENT AS FOLLOWS, IN ACCORDANCE WITH THE STIPULATION FILED WITH THE CLERK: CHANGED THE LAND VALUE FROM \$1,188,000.00 TO \$1,063,600.00 AND LEFT THE IMPROVEMENTS AT \$9,800.00 FOR A TOTAL VALUE OF \$1,073,400.00. ACCEPTED THE COUNTY ASSESSOR'S STIPULATION ON APPLICATION NO. 76-34, PARCEL NO. 32-230-68, FILED BY SHELL OIL COMPANY; WAIVED THE APPEARANCE OF THE APPLICANT AT THIS HEARING AND CORRECTED THE ASSESSMENT AS FOLLOWS, IN ACCORDANCE WITH THE STIPULATION FILED WITH THE CLERK: CHANGED THE LAND VALUE FROM \$454,400.00 TO \$383,700.00 AND LEFT THE IMPROVEMENTS AT \$4,900.00 FOR A TOTAL VALUE OF \$388,600.00. ACCEPTED THE COUNTY ASSESSOR'S STIPULATION ON APPLICATION NO. 76-34, PARCEL NO. 32-240-09, FILED BY SHELL OIL COMPANY; WAIVED THE APPEARANCE OF THE APPLICANT AT THIS HEARING AND CORRECTED THE ASSESSMENT AS FOLLOWS, IN ACCORDANCE WITH THE STIPULATION FILED WITH THE CLERK: CHANGED THE LAND VALUE FROM \$492,400.00 TO \$416,200.00 AND LEFT THE IMPROVEMENTS AT \$4,900.00 FOR A TOTAL VALUE OF \$421,100.00.

Upon motion of Supervisor Duncan, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: None.

- 5 MINUTE ORDER NO. 77-27: APPROVED THE ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 11:25 A.M. ON THE 24TH DAY OF JANUARY, 1977, UNTIL JANUARY 26, 1977, AT 9:00 A.M.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes:

Duncan, Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: None.

** Temple J. Thompson*
 CHAIRMAN, BOARD OF SUPERVISORS AND
 BOARD OF EQUALIZATION

ATTEST:
 LAURENCE P. HENIGAN, COUNTY CLERK,
 Ex-Officio Clerk of the Board of
 Supervisors and Board of Equalization

BY *[Signature]*
 Deputy

TYPED BY _____
 PROOF READ BY _____

JANUARY 25, 1977

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 25th day of January, 1977, at 4:21 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present on roll call. Chairman Thompson presided at the meeting.

- 1 MINUTE ORDER NO. 77-28: CONTINUED THE HEARING ON APPLICATION NOS. 76-7 THRU 76-18, FILED BY PACIFIC INTERNATIONAL CORPORATION, TO MARCH 9, 1977, AT 11:00 A.M., IN ACCORDANCE WITH THE REQUEST FILED WITH THE CLERK. SAID ABOVE MATTER WAS CONSIDERED ON JANUARY 25, 1977.

Upon motion of Supervisor Marchand, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: None.

- 2 MINUTE ORDER NO. 77-29: CONTINUED THE HEARING ON APPLICATION NOS. 76-92 AND 76-93, FILED BY SYAR INDUSTRIES, INC., TO AN INDEFINITE TIME UNTIL THE STIPULATION ON SAID ABOVE MATTERS HAS BEEN PRESENTED TO THE BOARD FOR THEIR CONSIDERATION.

Upon motion of Supervisor Duncan, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: None.

- 3 MINUTE ORDER NO. 77-30: APPROVED THE ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 4:25 P.M. ON THE 25TH DAY OF JANUARY, 1977.

Upon motion of Supervisor Duncan, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: None.

X Thompson
CHAIRMAN, BOARD OF SUPERVISORS
AND BOARD OF EQUALIZATION

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY Deputy
Deputy

TYPED BY _____
PROOF READ BY _____

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FEBRUARY 15, 1977

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 15th day of February, 1977, at 11:35 A.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present on roll call. Chairman Thompson presided at the meeting.

- 1 MINUTE ORDER NO. 77-31: CHANGED THE DATES AND TIMES SET FOR MARCH 9, 1977, ON BOARD OF EQUALIZATION MATTERS TO MARCH 23, 1977, STARTING AT 9:00 A.M. TO CONSIDER APPLICATION NOS. 76-7 THRU 76-18, FILED BY PACIFIC INTERNATIONAL CORP; APPLICATION NOS. 76-24 THRU 76-25, FILED BY EL MACERO GOLF CLUB AND APPLICATION NOS. 76-94, 76-95 AND 76-106, FILED BY RICE GROWERS ASSOCIATION.

Upon motion of Supervisor Duncan, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson. Noes: Nones. Absent: None.

- 2 MINUTE ORDER NO. 77-32: THE CHAIRMAN OF THE BOARD OF EQUALIZATION VERBALLY ADJOURNED THE MEETING AT 11:40 A.M. ON THE 15TH DAY OF FEBRUARY, 1977.

X Thompson
CHAIRMAN, BOARD OF SUPERVISORS
& BOARD OF EQUALIZATION, COUNTY
OF YOLO, STATE OF CALIFORNIA

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY Deputy
Deputy

TYPED BY bar
PROOF READ BY bar

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FEBRUARY 23, 1977

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 23rd day of February, 1977, at 9:00 A.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present, except Supervisor Edmonds. Chairman Thompson presided at the meeting.

- 1 MINUTE ORDER NO. 77-33: ACCEPTED LETTER OF WITHDRAWAL OF APPLICATION NO. 76-92, FILED BY SYAR INDUSTRIES, INC.; ACCEPTED THE COUNTY ASSESSOR'S STIPULATION ON APPLICATION NO. 76-93, FILED BY SYAR INDUSTRIES, INC; WAIVED THE APPEARANCE OF THE APPLICANT AT THIS HEARING AND CORRECTED THE ASSESSMENT AS FOLLOWS, IN ACCORDANCE WITH THE STIPULATION FILED WITH THE CLERK: CHANGED THE PERSONAL PROPERTY FROM \$222,078 TO \$171,678 AND LEFT THE INVENTORY AT \$300,937 FOR A TOTAL VALUE OF \$472,615.

Ayes: Duncan, Barton, Marchand, Thompson. Noes: None. Absent: Edmonds.

- Ayes: Duncan, Barton, Marchand, Thompson. Noes: None. Absent: Edmonds.

- Ayes: Duncan, Barton, Marchand, Thompson. **Noes:** None. Absent: Edmonds.

- Ayes: Duncan, Barton, Marchand, Thompson. Noes: None. Absent: Edmonds.

- Ayes: Duncan, Barton, Marchand, Thompson. Noes: None. Absent: Edmonds.

- Ayes: Duncan, Barton, Marchand, Thompson. Noes: None. Absent: Edmonds.

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 23rd day of March, 1977, at 9:00 A.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present, except Supervisor Marchand. Chairman Thompson presided at the meeting. County Counsel Charles Mack was present to advise the Board of Equalization. County Assessor Marion Baker and two of his Deputies were present. Chief Deputy County Counsel Robert Rundstrom was present to advise the County Assessor.

- 1 MINUTE ORDER NO. 77-39: SUSPENDED THE PUBLIC HEARING FOR EL MACERO GOLF CLUB APPLICATION NOS. 76-24 AND 76-25, FOR 60 DAYS UNTIL SUCH TIME THAT THE STATE BOARD OF EQUALIZATION CAN COMPLETE AN APPRAISAL OF THE GOLF CLUB AND SETS MAY 4, 1977, AT 9:00 A.M., AS THE DATE AND TIME FOR FURTHER CONSIDERATION OF THIS MATTER.

Upon motion of Supervisor Duncan, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Thompson. Noes: None. Absent: Marchand.

- 2 MINUTE ORDER NO. 77-40: AGREED TO THE CONSOLIDATION OF PACIFIC INTERNATIONAL RICE MILLS APPLICATION NOS. 76-7 THROUGH 76-19 AND RICE GROWERS ASSOCIATION APPLICATION NOS. 76-94 AND 76-106 INTO ONE HEARING.

Upon motion of Supervisor Edmonds, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Thompson. Noes: None. Absent: Marchand.

- 3 MINUTE ORDER NO. 77-41: DENIED APPLICATION NO. 76-95, FILED BY RICE GROWERS ASSOCIATION OF CALIFORNIA, FOR THE FOLLOWING TWO REASONS AS OUTLINED BY THE COUNTY COUNSEL CHARLES R. MACK:

1 - IT IS BEYOND THE POWER OF THE BOARD OF EQUALIZATION TO HEAR SINCE IT IS ASSERTED TO VALIDITY OF TAX IN ENTIRETY AND DOES NOT RAISE THE ISSUE OF VALUATION.

2 - ADVISED THE BOARD OF EQUALIZATION THE MICHELIN CASE CITED BY THE UNITED STATES SUPREME COURT DETERMINED THAT THE IMPORT/EXPORT CLAUSE DOES NOT APPLY TO UNIFORM AD VALOREM PROPERTY TAX SUCH AS THIS.

SAID ABOVE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON MARCH 23, 1977, SHORTLY AFTER 9:00 A.M. IN THE PRESENT OF R.H. STRATTON, REPRESENTING RICE GROWERS ASSOCIATION OF CALIFORNIA.

Upon motion of Supervisor Edmonds, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Thompson. Noes: None. Absent: Marchand.

- 4 MINUTE ORDER NO. 77-42: ENTERED INTO EVIDENCE ON BEHALF OF RICE GROWERS ASSOCIATION OF CALIFORNIA, PERTAINING TO APPLICATION NOS. 76-94 AND 76-106, LETTERS MARKED EXHIBITS A, B, C AND D, AS PRESENTED BY R. H. STRATTON, REPRESENTING RICE GROWERS ASSOCIATION OF CALIFORNIA.

Upon motion of Supervisor Edmonds, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Thompson. Noes: None. Absent: Marchand.

- 5 MINUTE ORDER NO. 77-43: ACCEPTED INTO EVIDENCE ON BEHALF OF THE COUNTY ASSESSOR AND MARKED EXHIBIT A, BUSINESS PROPERTY STATEMENT, ALSO MARKED ASSESSOR'S COPY, ON PACIFIC INTERNATIONAL RICE MILLS. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON MARCH 23, 1977, SHORTLY AFTER 9:00 A.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Thompson. Noes: None. Absent: Marchand.

The Board of Equalization recessed at 11:04 A.M. and reconvened at 11:05 A.M. All members of the Board of Equalization were present, except Supervisor Marchand. Chairman Thompson presided at the meeting.

- 6 MINUTE ORDER NO. 77-44: ACCEPTED INTO EVIDENCE ON BEHALF OF THE COUNTY ASSESSOR AND MARKED EXHIBIT B, THE BOOKLET ENTITLED PADDY RICE VALUATION FOR THE 1976 LIEN DATE, PERTAINING TO APPLICATION NOS. 76-94 AND 76-106, FILED BY RICE GROWERS ASSOCIATION OF CALIFORNIA. SAID ABOVE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON MARCH 23, 1977, SHORTLY AFTER 9:00 A.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Thompson. Noes: None. Absent: Marchand.

- 7 MINUTE ORDER NO. 77-45: UPHELD THE ASSESSOR'S FIGURES ON PADDY RICE AT AND DENIED APPLICATION NOS. 76-7 THRU 76-19, FILED BY PACIFIC INTERNATIONAL RICE MILLS AND APPLICATION NOS. 76-94 AND 76-106, FILED BY RICE GROWERS ASSOCIATION OF CALIFORNIA. SAID ABOVE MATTERS WERE CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON MARCH 23, 1977, SHORTLY AFTER 9:00 A.M.

Upon motion Supervisor Edmonds, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Edmonds, Thompson. Noes: Barton. Absent: Marchand.

MARCH 23, 1977
MARCH 29, 1977
APRIL 5, 1977

- 8 MINUTE ORDER NO. 77-46: APPROVED THE ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 11:20 A.M. ON THE 23RD DAY OF MARCH, 1977.

Upon motion of Supervisor Duncan, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Thompson. Noes: None. Absent: Marchand.

X Thompson
CHAIRMAN, BOARD OF SUPERVISORS &
BOARD OF EQUALIZATION, COUNTY OF
YOLO, STATE OF CALIFORNIA

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY Balaine Rodgers Deputy

TYPED BY bar
PROOF READ BY bar

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MARCH 29, 1977

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 29th day of March, 1977, at 9:06 A.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present, except Chairman Thompson. Vice Chairman Edmonds presided at the meeting.

- 1 MINUTE ORDER NO. 77-47: CONTINUED THE PUBLIC HEARING SET FOR MARCH 30, 1977, AT 9:00 A.M., TO MAY 18, 1977, AT 9:00 A.M., TO CONSIDER APELICATION NO. 76-71, FILED BY MULTI-VIEW SYSTEMS OF WOODLAND, IN ACCORDANCE WITH THE LETTER FLED WITH THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Marchand, Edmonds. Noes: None. Absent: Marchand.

- 2 MINUTE ORDER NO. 77-48: APPROVED THE ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 9:09 A.M. ON THE 29TH DAY OF MARCH, 1977.

Upon motion of Supervisor Marchand, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Marchand, Edmonds. Noes: None. Absent: Marchand.

X Marchand
VICE CHAIRMAN, BOARD OF SUPERVISORS &
BOARD OF EQUALIZATION, COUNTY OF
YOLO, STATE OF CALIFORNIA

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors & Board of Equalization

BY Duncan Deputy

TYPED BY bar
PROOF READ BY bar

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APRIL 5, 1977

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 5th day of April, 1977, at 4:15 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present. Chairman Thompson presided at the meeting.

SEE:
RESOLUTION BOOK NO. 17

- 1 RESOLUTION NO. 77-33A, FIXING A RATE OF ASSESSMENT ON AN ACREAGE BASIS AT \$.77 PER ACRE ON EACH ACRE OF LAND WITHIN THE YOLO-ZAMORA WATER DISTRICT, WAS PASSED AND ADOPTED. THE CHAIRMAN OF THE BOARD OF SUPERVISORS SITTING AS A BOARD OF EQUALIZATION WAS AUTHORIZED TO SIGN THE RESOLUTION. THE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON APRIL 5, 1977, AT 4:15 P.M. THERE WERE NO PROTESTS FILED WITH THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Barton, and duly carried, the above Resolution was passed and adopted by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand. Noes: None. Absent: None. Abstaining: Thompson.

RESOLUTION NO. 77-33A

(Resolution Fixing Rate of Assessment on Acreage Basis for Yolo-Zamora Water District)

WHEREAS, the Board of Supervisors of the County of Yolo met as a Board of Equalization this 5th day of April, 1977, for the purpose of hearing all objections presented to it regarding the correctness of any assessment concerning the Yolo-Zamora Water District; and

WHEREAS, the Board of Supervisors this date heard all objections presented and all testimony relevant to said objections; and

WHEREAS, the district assessor before the hearing was closed added the total values as determined by this board, determined the gross assessed valuation of all the land, and made a statement thereof; and also included therein a statement that the total net acreage in the district subject to tax on an acreage basis was 20,713.87 acres; and

WHEREAS, all of the provisions of Division 13, Part 7 of the Water Code of the State of California pertaining to assessments have been fully complied with; and

WHEREAS, after the determination of the gross assessed valuation of all the land in the district and the filing of said statement by the district assessor with the Board of Supervisors, the board considered Resolution No. 77-1 of the Yolo-Zamora Water District, a copy of which was prior to April 5, 1977 filed with the Board of Supervisors, and which provided that the district elected thereby to levy a special assessment of an equal amount upon each acre of land within the district sufficient to defray all expenses as estimated by the board and to be incurred for the general benefit of the district under the provisions of Section 36576 of the Water Code, and determined that the sum of \$.77 per acre would be a sufficient assessment to levy on each acre of land within the said district in order to defray such expenses and did thereby order the levy and collection of said assessment on each landowner within the district for fiscal year 1977-78 for each acre of land within the district; and

WHEREAS, although the assessments for the Yolo-Zamora Water District have been equalized and determined, it is no longer necessary to fix an ad valorem rate of assessment for said district, but on the contrary it is necessary under the provisions of Section 36576 of the Water Code of the State of California to levy a special assessment of an equal amount on each acre of land within the district sufficient to defray all expenses as estimated by the Board of Directors and filed with the County Board of Supervisors on March 4, 1977 in the total sum of \$15,950.00; and the sum of \$.77 per acre is a sufficient assessment to levy on each acre of land within the district as aforesaid.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that the Board of Supervisors acting as a Board of Equalization not fix an ad valorem rate of assessment upon each \$100.00 in value of the land assessed in the Yolo-Zamora Water District inasmuch as the Board of Directors of said district has elected to levy a special assessment on an acreage basis; and the Board of Supervisors does in the alternative levy a special assessment of \$.77 per acre on each acre of land within the district, said special assessment being sufficient to defray all expenses as estimated by the Board of Directors of the Yolo-Zamora Water District and filed as an annual estimate with the Yolo County Board of Supervisors on March 4, 1977 (in the total sum of \$15,950.00) for fiscal year 1977-78.

PASSED AND ADOPTED by the Board of Equalization of the County of Yolo, State of California, this 5th day of April, 1977, by the following vote:

AYES: Duncan, Barton, Edmonds, Marchand.
NOES: None.
ABSENT: None.
ABSTAINING: Thompson.

s/s Twyla J. Thompson
Chairman of the Board of Supervisors
and Board of Equalization, County of
Yolo, State of California

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK

BY s/s Barbara A. Rodgers Deputy
(Seal)

Approved as to form
Dated _____
Charles R. Mack
County Counsel of
Yolo County

- 2 MINUTE ORDER NO. 77-49: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 4:20 P.M. ON THE 5TH DAY OF APRIL, 1977.

Upon motion of Supervisor Marchand, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: None.

X Thompson
CHAIRMAN, BOARD OF SUPERVISORS & BOARD
OF EQUALIZATION, COUNTY OF YOLO, STATE
OF CALIFORNIA

ATTEST:
LAURENCE P. HENIGAN, CLERK

BY Deputy Deputy

TYPED BY bar
PROOF READ BY bar

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APRIL 19, 1977

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 19th day of April, 1977, at 4:05 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present. Chairman Thompson presided at the meeting.

- 1 MINUTE ORDER NO. 77-50: APPROVED FINDINGS, CONCLUSIONS AND ORDER PERTAINING TO APPLICATION NO. 76-95, IN THE MATTER OF THE APPLICATION OF RICE GROWERS' ASSOCIATION OF CALIFORNIA, AS FILED WITH THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: None.

- 2 MINUTE ORDER NO. 77-51: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 4:10 P.M. ON THE 19TH DAY OF APRIL, 1977.

Upon motion of Supervisor Duncan, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: None.

X Thompson
CHAIRMAN, BOARD OF SUPERVISORS
& BOARD OF EQUALIZATION, COUNTY
OF YOLO, STATE OF CALIFORNIA

ATTEST:
LAURENCE P. HENIGAN, CLERK

BY Deputy Deputy

TYPED BY bar
PROOF READ BY bar

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MAY 3, 1977

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 3rd day of May, 1977, at 3:26 P.M. in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board were present. Chairman Thompson presided at the meeting.

- 1 MINUTE ORDER NO. 77-52: CONTINUED PUBLIC HEARING TO JUNE 28, 1977, AT 2:00 P.M. TO 2:30 P.M., AS THE DATE AND TIME TO CONSIDER APPLICATIONS NO. 76-1 FOR 1975 REGARDING REDUCTION IN ASSESSMENTS, FILED BY PAUL MCCORMICK, IN ACCORDANCE WITH THE REQUEST FILED WITH THE CLERK.

Upon motion of Supervisor Edmonds, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: None.

- 2 MINUTE ORDER NO. 77-53: MOTION WAS WITHDRAWN TO CONTINUE A PUBLIC HEARING FROM MAY 4, 1977, TO JULY 26, 1977, AT 4:00 P.M. ON EL MACERO GOLF CLUB APPLICATION NOS. 76-24 AND 76-25.

Motion of Supervisor Marchand was withdrawn.

- 3 MINUTE ORDER NO. 77-54: CONTINUED PUBLIC HEARING FROM MAY 4, 1977 TO JULY 19, 1977, AT 4:00 P.M., TO CONSIDER APPLICATION NOS. 76-24 AND 76-25 FOR REDUCTION IN ASSESSMENTS FILED BY EL MACERO GOLF CLUB, IN ACCORDANCE WITH THE REQUEST FILED WITH THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: None.

4 MINUTE ORDER NO. 77-55: APPROVED ADJOURNMENT OF BOARD OF EQUALIZATION MEETING AT 3:29 P.M. ON THE 3RD DAY OF MAY, 1977.

Upon motion of Supervisor Barton, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: None.

X. Douglas J. Thompson
CHAIRMAN, BOARD OF SUPERVISORS
& BOARD OF EQUALIZATION, COUNTY
OF YOLO, STATE OF CALIFORNIA

ATTEST:
LAURENCE P. HENIGAN, CLERK

BY *W. E. Duncan* Deputy

TYPED BY *Bonnie Kelnief*
PROOF READ BY *Bonnie Kelnief*

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MAY 18, 1977

The Board of Equalization meeting scheduled for May 18, 1977, at 9:00 A.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, was opened by the Clerk, to consider Multi-View Systems, Inc., Application No. 76-71, for reduction in assessment. There being no members of the Board of Equalization present, the Clerk rescheduled the Multi-View Systems, Inc., Application No. 76-71, for reduction in assessment, to be considered on July 18, 1977, at 9:15 A.M., in accordance with the letter dated May 16, 1977, from the County Counsel's Office filed with the Clerk. The Clerk adjourned this meeting at 9:10 A.M. until June 28, 1977, at 9:00 A.M., the next meeting scheduled to consider Board of Equalization matters.

X. Douglas J. Thompson
CHAIRMAN, BOARD OF SUPERVISORS
& BOARD OF EQUALIZATION, COUNTY
OF YOLO, STATE OF CALIFORNIA

ATTEST:
LAURENCE P. HENIGAN, CLERK

BY *W. E. Duncan* DEPUTY

TYPED BY *SK*
PROOF READ BY *SK*

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JUNE 28, 1977

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 28th day of June, 1977, at 2:00 P.M. in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present except Supervisors Barton and Marchand. Chairman Thompson presided at the meeting.

1 MINUTE ORDER NO. 77-56: APPROVED MINUTES OF THE BOARD OF EQUALIZATION FOR FEBRUARY 23, 1977, MARCH 23, AND 29, 1977, APRIL 5, AND 19, 1977, AND MAY 3, AND 18, 1977, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Edmonds, Thompson. Noes: None. Absent: Marchand, Barton.

2 MINUTE ORDER NO. 77-57: RATIFIED THE CLERK'S ACTIONS OF MAY 18, 1977, TO RESCHEDULE PUBLIC HEARING ON MULTI-VIEW SYSTEMS, INC., APPLICATION NO. 76-71, FOR A REDUCTION IN ASSESSMENT, TO BE CONSIDERED ON JULY 18, 1977, AT 9:15 A.M., IN ACCORDANCE WITH A LETTER DATED MAY 16, 1977, FROM THE COUNTY COUNSEL'S OFFICE, FILED WITH THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Edmonds, Thompson. Noes: None. Absent: Marchand, Barton.

3 MINUTE ORDER NO. 77-58: CONTINUED PUBLIC HEARING TO SEPTEMBER 20, 1977, AT 2:00 P.M. FOR ONLY A HALF-HOUR TO CONSIDER PAUL MCCORMICK APPLICATIONS NO. 76-1 AND 1975, FOR A REDUCTION IN ASSESSMENTS, IN ACCORDANCE WITH A LETTER FILED WITH THE CLERK FROM STEVEN D. BAUER, ATTORNEY FOR PAUL MCCORMICK.

Upon motion of Supervisor Edmonds, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Edmonds, Thompson. Noes: None. Absent: Marchand, Barton.

- 4 MINUTE ORDER NO. 77-59: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION AT 2:10 P.M. ON JUNE 28, 1977.

Upon motion of Supervisor Edmonds, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Edmonds, Thompson. Noes: None. Absent: Marchand, Barton.

X Thompson
CHAIRMAN, BOARD OF SUPERVISORS
& BOARD OF EQUALIZATION, COUNTY
OF YOLO, STATE OF CALIFORNIA

ATTEST:
LAURENCE P. HENIGAN, CLERK

BY Badland Rodgus DEPUTY

TYPED BY Bonnie Kistner
PROOF READ BY Bonnie Kistner

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JULY 18, 1977

The Board of Equalization meeting of July 18, 1977, was opened by the Chairman of the Board of Equalization at 9:00 A.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, Ca., and there being no members present, the Chairman continued the Public Hearing on Application No. 76-71 for reduction in assessment, filed by Multi-View Systems, Inc., to September 28, 1977, as the date for the Board of Equalization to commence consideration of Applications for reduction in assessments that will be filed with the Clerk for the 1977-78 Session and adjourned the meeting of July 18, 1977, at 9:00 A.M. until July 19, 1977, at 4:00 P.M.

X Thompson
CHAIRMAN, BOARD OF SUPERVISORS
& BOARD OF EQUALIZATION, COUNTY
OF YOLO, STATE OF CALIFORNIA

ATTEST:
LAURENCE P. HENIGAN, CLERK

BY Badland Rodgus DEPUTY

TYPED BY B.K.
PROOF READ BY B.K.

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JULY 19, 1977

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 19th day of July, 1977, at 4:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, pursuant to Minute Order No. 77-54. All members of the Board of Equalization were present on roll call. Chairman Thompson presided at the Meeting.

- 1 MINUTE ORDER NO. 77-60: CONTINUED PUBLIC HEARING TO SEPTEMBER 28, 1977, ON EL MACERO GOLF CLUB, APPLICATIONS NOS. 76-24 AND 76-25, FOR REDUCTION IN ASSESSMENT, FOR A TIME TO BE SET BY THE CLERK IN ACCORDANCE WITH THE LETTER FILED WITH THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: None.

- 2 MINUTE ORDER NO. 77-61: APPROVED THE ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 4:15 P.M. ON THE 19TH DAY OF JULY, 1977, UNTIL SEPTEMBER 20, 1977, AT 2:00 P.M.

Upon motion of Supervisor Barton, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: None.

X Thompson
CHAIRMAN, BOARD OF SUPERVISORS
& BOARD OF EQUALIZATION, COUNTY
OF YOLO, STATE OF CALIFORNIA

ATTEST:
LAURENCE P. HENIGAN, CLERK

BY Badland Rodgus DEPUTY

TYPED BY B.K.
PROOF READ BY B.K.

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The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 20th day of September, 1977, at 2:00 P.M. in the Board of Supervisors Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present on roll call. Chairman Thompson presided at the meeting.

- 1 MINUTE ORDER NO. 77-62: CONTINUED PUBLIC HEARING TO NOVEMBER 2, 1977, AT 9:00 A.M. TO CONSIDER PAUL MCCORMICK APPLICATIONS NO. 76-1 AND 1975, FOR A REDUCTION IN ASSESSMENTS, IN ACCORDANCE WITH THE VERBAL REQUEST PRESENTED BY SAM BERBENA, OF THE ASSESSOR'S OFFICE, FOR THE APPLICANT. THE APPLICANT IS FORWARDING A LETTER VERIFYING THE ABOVE REQUEST WHICH IS TO BE FILED WITH THE CLERK.

Upon motion of Supervisor Edmonds, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: None.

- 2 MINUTE ORDER NO. 77-63: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 2:05 P.M. ON SEPTEMBER 20, 1977, UNTIL SEPTEMBER 28, 1977, AT 9:00 A.M.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: None.

Thompson
CHAIRMAN, BOARD OF SUPERVISORS &
BOARD OF EQUALIZATION, COUNTY OF
YOLO, STATE OF CALIFORNIA

ATTEST:

LAURENCE P. HENIGAN, CLERK

BY *L. P. Henigan* Deputy

TYPED BY *RM*
PROOF READ BY *RM*

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October 12, 1977

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 12th day of October, 1977, at 9:00 A.M., in the Board of Supervisors Chambers, Room 207, Yolo County Courthouse, Woodland, California, pursuant to Minute Order No. 77-74. All members of the Board of Equalization were present on roll call. Chairman Thompson presided at the meeting. County Counsel Charles R. Mack was present to advise the Board of Equalization. Marsha Hand and Samuel Berbena were present, representing the County Assessor's Department. The continued hearing was recorded on the County Tape Recorder. Dewey Linder, William Sherman and Jim Day were present representing El Macero Golf Club.

- 1 MINUTE ORDER NO. 77-75: ACCEPTED APPLICANT'S EXHIBIT D, IDENTIFIED AS COMMERCIAL BUILDING RECORD, INTO EVIDENCE ON BEHALF OF EL MACERO GOLF CLUB, REGARDING APPLICATION'S NOS. 76-24 & 76-25, FOR REDUCTION IN ASSESSMENTS, FILED BY EL MACERO GOLF CLUB. SAID ABOVE MATTER WAS CONSIDERED AT A CONTINUED HEARING HELD ON OCTOBER 12, 1977, SHORTLY AFTER 9:00 A.M., IN THE PRESENCE OF THE APPLICANT'S REPRESENTATIVES.

Upon Motion of Supervisor Marchand, seconded by Supervisors Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes. Duncan, Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: None.

- 2 MINUTE ORDER NO. 77-76: ACCEPTED APPLICANT'S EXHIBIT E, IDENTIFIED AS BASIS, MARKET ALLOCATION & DATA, INTO EVIDENCE ON BEHALF OF EL MACERO GOLF CLUB, REGARDING APPLICATION NOS. 76-24 & 76-25, FOR REDUCTION IN ASSESSMENT, AS FILED BY THE EL MACERO GOLF CLUB, SAID ABOVE MATTER WAS CONSIDERED AT A CONTINUED HEARING HELD ON OCTOBER 12, 1977, SHORTLY AFTER 9:00A.M. IN THE PRESENCE OF THE APPLICANT'S REPRESENTATIVES.

Upon motion of Supervisor Duncan, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: None.

- 3 MINUTE ORDER NO. 77-77: ACCEPTED APPLICANT'S EXHIBIT F, IDENTIFIED AS STANDARD METROPOLITAN STATISTICAL AREAS (COUNTY COMPONENTS), INTO EVIDENCE ON BEHALF OF EL MACERO GOLF CLUB, REGARDING APPLICATION NOS. 76-24 & 76-25, FOR REDUCTION IN ASSESSMENT, AS FILED BY EL MACERO GOLF CLUB. SAID ABOVE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON OCTOBER 12, 1977 SHORTLY AFTER 9:00 A.M., IN THE PRESENCE OF THE APPLICANT'S REPRESENTATIVES.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: None.

The Board of Equalization recessed at 10:28 A.M. and reconvened at 10:35 A.M. All members of the Board of Equalization were present. Chairman Thompson presided at the meeting.

- 4 MINUTE ORDER NO. 77-78: DENIED APPLICATIONS NOS. 76-24 & 76-25, FOR REDUCTION IN ASSESSMENT; ACKNOWLEDGED FINDINGS OF FACT WOULD FOLLOW & ACCEPTED ASSESSOR'S VALUE AS STIPULATED. SAID ABOVE MATTER WAS CONSIDERED AT A CONTINUED HEARING HELD ON OCTOBER 12, 1977, SHORTLY AFTER 9:00 A.M. IN THE PRESENCE OF THE APPLICANT'S REPRESENTATIVES. Upon motion of Supervisor Marchand, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: None.

- 5 MINUTE ORDER NO. 77-79; APPROVED THE BOARD OF EQUALIZATION MINUTES FOR SEPTEMBER 20, 1977, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Barton, seconded by Supervisor Duncan, and duly carried the above Minute Order was so ordered by the following vote:

SEPTEMBER 28, 1977

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 28th day of September, 1977, at 9:00 A.M. in the Board of Supervisors Chambers, Room 207, Yolo County Courthouse, Woodland, California, pursuant to Minute Order No. 77-63. All members of the Board of Equalization were present on roll call, except Supervisor Edmonds. Chairman Thompson presided at the meeting.

- 1 MINUTE ORDER NO. 77-64: CONTINUED PUBLIC HEARING TO JANUARY 25, 1978, AT 9:00 A.M., TO CONSIDER APPLICATION NO. 76-71, FOR A REDUCTION IN ASSESSMENT, AS FILED BY MULTI-VIEW SYSTEMS OF WOODLAND, INC., IN ACCORDANCE WITH A REQUEST FILED WITH THE CLERK. THE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON SEPTEMBER 28, 1977.

Upon motion of Supervisor Duncan, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Marchand, Thompson. Noes: None. Absent: Edmonds.

The Board of Equalization recessed at 9:05 A.M. and reconvened at 10:00 A.M. All members of the Board were present. Chairman Thompson presided at the meeting.

At the request of the Chairman of the Board of Equalization Mr. Wm. H. Sherman, Marsha Hand, Samuel Berbena, and Harold E. Brundige, took the oath to testify in the matter of El Macero Golf Club Application Nos. 76-24 and 76-25, for a reduction in assessment.

- 2 MINUTE ORDER NO. 77-65: STIPULATED, IN CONCURRENCE WITH THE YOLO COUNTY ASSESSOR'S OFFICE, THAT MR. WILLIAM H. SHERMAN WAS A QUALIFIED WITNESS ON APPRAISAL MATTER, REGARDING EL MACERO GOLF CLUB APPLICATION NOS. 76-24 & 76-25, FOR A REDUCTION IN ASSESSMENT.

Upon motion of Supervisor Duncan, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: None.

- 3 MINUTE ORDER NO. 77-66: ACCEPTED APPLICANT'S EXHIBIT-A, AN APPRAISAL OF EL MACERO COUNTRY CLUB, PREPARED BY THE WILLIAM SHERMAN COMPANY, FILED WITH THE CLERK, REGARDING EL MACERO GOLF CLUB APPLICATION NOS. 76-24 & 76-25, FOR A REDUCTION IN ASSESSMENT.

Upon motion of Supervisor Marchand, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: None.

- 4 MINUTE ORDER NO. 77-67: ACCEPTED APPLICANT'S EXHIBIT-B, ASSESSOR'S HANDBOOK, THE APPRAISAL OF GOLF COURSES BY CALIFORNIA STATE BOARD OF EQUALIZATION, FILED WITH THE CLERK, REGARDING EL MACERO GOLF CLUB APPLICATION NOS. 76-24 & 76-25, FOR A REDUCTION IN ASSESSMENT.

Upon motion of Supervisor Duncan, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: None.

- 5 MINUTE ORDER NO. 77-68: ACCEPTED APPLICANT'S EXHIBIT-C, ALLOCATION OF APPRAISED VALUE FOR EL MACERO COUNTRY CLUB, AS CORRECTED AND FILED WITH THE CLERK REGARDING EL MACERO GOLF CLUB APPLICATION NOS. 76-24 & 76-25, FOR A REDUCTION IN ASSESSMENT.

Upon motion of Supervisor Duncan, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: None.

The Board of Equalization recessed at 11:25 A.M. and reconvened at 11:35 A.M. All members of the Board were present. Chairman Thompson presided at the meeting.

- 6 MINUTE ORDER NO. 77-69: CHARLES MACK, ON BEHALF OF THE COUNTY COUNSEL'S OFFICE, JOINS RICHARD G. WORDEN, ATTORNEY FOR APPLICANT, IN A STIPULATION THAT SECTION 2.6 OF ARTICLE 13, OF THE CALIFORNIA CONSTITUTION HAS BEEN RENUMBERED AS SECTION 10 OF ARTICLE 13, AND THE PROVISIONS OF SECTION 2.6 REMAIN COMPLETELY INTACT, AND THEY ARE THE LAW OF THE STATE OF CALIFORNIA. THE CHANGE, THE REPEAL AND THE RE-ENACTMENT OCCURRED TWO YEARS BEFORE THE EVALUATION OF THE EL MACERO GOLF CLUB.

Upon motion of Supervisor Edmonds, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: None.

- 7 MINUTE ORDER NO. 77-70: ACCEPTED THE COUNTY ASSESSOR'S EXHIBIT-1, CONTAINING THE COST APPROACH, STOCK AND DEBT APPROACH, MARKET APPROACH, INCOME APPROACH, AND CORRELATION OF VALUE INDICATORS, AS FILED WITH THE CLERK, REGARDING EL MACERO GOLF CLUB APPLICATION NOS. 76-24 & 76-25, FOR A REDUCTION IN ASSESSMENT.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: None.

- 8 MINUTE ORDER NO. 77-71: CONTINUED PUBLIC HEARING TO OCTOBER 12, 1977, AT 9:00 A.M., TO CONSIDER EL MACERO GOLF CLUB APPLICATION NOS. 76-24 & 76-25, FOR A REDUCTION IN ASSESSMENT.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: None.

- 9 MINUTE ORDER NO. 77-72: CONTINUED PUBLIC HEARING TO NOVEMBER 2, 1977, AT 10:00 A.M., AS THE DATE AND TIME TO CONSIDER CAPITOL COIN AMUSEMENT APPLICATION NO. 77-1, FOR A REDUCTION IN ASSESSMENT.

Upon motion of Supervisor Marchand, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: None.

376.B

SEPTEMBER 28, 1977

- 10 MINUTE ORDER NO. 77-73: APPROVED BOARD OF EQUALIZATION MINUTES FOR JUNE 28, 1977 AND JULY 19, 1977, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Barton, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: None.

- 11 MINUTE ORDER NO. 77-74: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 12:25 P.M. ON SEPTEMBER 28, 1977, UNTIL OCTOBER 12, 1977, AT 9:00 A.M.

Upon motion of Supervisor Marchand, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: None.

X. Thompson
CHAIRMAN OF THE BOARD OF SUPERVISORS
AND BOARD OF EQUALIZATION

ATTEST: PETER McNAMEE, COUNTY CLERK
Ex-Officio Clerk to the Board of Supervisors
and Board of Equalization.

By *Pete E. Lucas*
Deputy

Typed by rg
Proof read by ADH

TO BE TYPED
IN BOOK C

PROCEEDINGS
OF THE
BOARD OF SUPERVISORS
SITTING AS A
BOARD OF EQUALIZATION
Yolo County, California

Pages 376 A + B if may

September 28, 1977.

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 28th day of September, 1977, at 9:00 A.M. in the Board of Supervisors Chambers, Room 207, Yolo County Courthouse, Woodland, California, pursuant to Minute Order No. 77-637, except Supervisor Edmonds. All members of the Board of Equalization were present on roll call. Chairman Thompson presided at the meeting.

Yolo County
County Counsel

BOARD OF EQUALIZATION
Yolo County, California

Date: September 28, 1977
Entry No. 1

File:

MINUTE ORDER NO. 77-64: CONTINUED PUBLIC HEARING TO JANUARY 25, 1978, AT 9:00 A.M., TO CONSIDER APPLICATION NO. 76-71, FOR A REDUCTION IN ASSESSMENT, AS FILED BY MULTI-VIEW SYSTEMS OF WOODLAND, INC., IN ACCORDANCE WITH A REQUEST FILED WITH THE CLERK. THE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON SEPTEMBER 28, 1977.

Upon motion of Supervisor Duncan , seconded by Supervisor Marchand , and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Marchand, Thompson.

Noes: None.

Absent: Edmonds.

/

The Board of Equalization recessed at 9:05 A.M. and reconvened at 10:00 A.M. All members of the Board were present. Chairman Thompson presided at the meeting.

At the request of the Chairman of the Board of Equalization Mr. Wm. H. Sherman, Marsha Hand, Samuel Berbena, and Harold E. Brundige, took the oath to testify in the matter of El Macero Golf Club Application Nos 76-24 and 76-25, for a reduction in assessment.

/

To:

Auditor
Assessor
County Counsel
Applicant

BOARD OF EQUALIZATION
Yolo County, California

Date: September 28, 1977
Entry No. 2

File: BDS-15
Board of Equalization - Meetings
- Applications for Reduction in
Assessments 1976.

MINUTE ORDER NO. 77-65: STIPULATED, IN CONCURRENCE WITH THE YOLO COUNTY ASSESSOR'S OFFICE, THAT MR. WILLIAM H. SHERMAN WAS A QUALIFIED WITNESS ON APPRAISAL MATTERS, REGARDING EL MACERO GOLF CLUB APPLICATION NOS. 76-24 & 76-25, FOR A REDUCTION IN ASSESSMENT.

Upon motion of Supervisor Duncan, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following

Vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson.

Noes: None.

Absent: None.

To:

Auditor
Assessor
County Counsel
Applicant

BOARD OF EQUALIZATION
Yolo County, California

Date: September 28, 1977
Entry No. 3

File: BDS-15
Board of Equalization - Meetings
- Applications for Reduction in
Assessments 1976.

MINUTE ORDER NO. 77-66: ACCEPTED APPLICANT'S EXHIBIT-A, AN APPRAISAL OF EL MACERO COUNTRY CLUB, PREPARED BY THE WILLIAM SHERMAN COMPANY, FILED WITH THE CLERK, REGARDING EL MACERO GOLF CLUB APPLICATION NOS. 76-24 & 76-25, FOR A REDUCTION IN ASSESSMENT.

Upon motion of Supervisor Marchand , seconded by Supervisor Barton , and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson.

Noes: None.

Absent: None.

To:

Auditor
Assessor
County Counsel
Applicant

BOARD OF EQUALIZATION
Yolo County, California

Date: September 28, 1977

Entry No. 4

File: BDS-15

Board of Equalization - Meetings
- Applications for Reduction in
Assessments 1976.

MINUTE ORDER NO. 77-67: ACCEPTED APPLICANT'S EXHIBIT-B, ASSESSOR'S HANDBOOK, THE APPRAISAL OF GOLF COURSES BY CALIFORNIA STATE BOARD OF EQUALIZATION, FILED WITH THE CLERK, REGARDING EL MACERO GOLF CLUB APPLICATION NOS. 76-24 & 76-25, FOR A REDUCTION IN ASSESSMENT.

Upon motion of Supervisor Duncan, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following

vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson.

Noes: None.

Absent: None.

To:

Auditor
Assessor
County Counsel
Applicant

BOARD OF EQUALIZATION
Yolo County, California

Date: September 28, 1977
Entry No. 5

File: BDS-15
Board of Equalization - Meetings
- Applications for Reduction in
Assessments 1976.

MINUTE ORDER NO. 77-68: ACCEPTED APPLICANT'S EXHIBIT-C, ALLOCATION OF APPRAISED VALUE FOR EL MACERO COUNTRY CLUB, AS CORRECTED AND FILED WITH THE CLERK, REGARDING EL MACERO GOLF CLUB APPLICATION NOS. 76-24 & 76-25, FOR A REDUCTION IN ASSESSMENT.

Upon motion of Supervisor Duncan , seconded by Supervisor Barton , and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson.

Noes: None.

Absent: None.

The Board of Equalization recessed at 11:25 A.M. and reconvened at 11:35 A.M. All members of the Board were present. Chairman Thompson presided at the meeting.

To:

Auditor
Assessor
County Counsel
Applicant

BOARD OF EQUALIZATION
Yolo County, California

Date: September 28, 1977
Entry No. 6

File: BDS-15
Board of Equalization - Meetings
- Applications for Reduction in
Assessments 1976.

MINUTE ORDER NO. 77-69: CHARLES MACK, ON BEHALF OF THE COUNTY COUNSEL'S OFFICE, JOINS RICHARD G. WORDEN, ATTORNEY FOR APPLICANT, IN A STIPULATION THAT SECTION 2.6 OF ARTICLE 13, OF THE CALIFORNIA CONSTITUTION HAS BEEN RE-NUMBERED AS SECTION 10 OF ARTICLE 13, AND THE PROVISIONS OF SECTION 2.6 REMAIN COMPLETELY INTACT, AND THEY ARE THE LAW OF THE STATE OF CALIFORNIA. THE CHANGE, THE REPEAL AND THE RE-ENACTMENT OCCURRED TWO YEARS BEFORE THE EVALUATION OF THE EL MACERO GOLF CLUB.

Upon motion of Supervisor Edmonds , seconded by Supervisor Marchand , and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson.

Noes: None.

Absent: None.

To:

Auditor
Assessor
County Counsel
Applicant

BOARD OF EQUALIZATION
Yolo County, California

Date: September 28, 1977
Entry No. 7

File: BDS-15
Board of Equalization - Meetings
- Applications for Reduction in
Assessments 1976.

MINUTE ORDER NO. 77-70: ACCEPTED THE COUNTY ASSESSOR'S EXHIBIT-1, CONTAINING THE COST APPROACH, STOCK AND DEBT APPROACH, MARKET APPROACH, INCOME APPROACH, AND CORRELATION OF VALUE INDICATORS, AS FILED WITH THE CLERK, REGARDING EL MACERO GOLF CLUB APPLICATION NOS. 76-24 & 76-25, FOR A REDUCTION IN ASSESSMENT.

Upon motion of Supervisor Marchand , seconded by Supervisor Duncan , and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson.

Noes: None.

Absent: None.

To:

Auditor
Assessor
County Counsel
Applicant

BOARD OF EQUALIZATION
Yolo County, California

Date: September 28, 1977
Entry No. 8

File: BDS-15
Board of Equalization - Meetings
- Applications for Reduction in
Assessments 1976.

MINUTE ORDER NO. 77-71: CONTINUED PUBLIC HEARING TO OCTOBER 12, 1977, AT 9:00 A.M., TO CONSIDER EL MACERO GOLF CLUB APPLICATION NOS. 76-24 & 76-25, FOR A REDUCTION IN ASSESSMENT.

Upon motion of Supervisor Marchand , seconded by Supervisor Duncan , and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson.

Noes: None.

Absent: None.

Auditor
Assessor
County Counsel
Applicant

BOARD OF EQUALIZATION
Yolo County, California

Date: September 28, 1977

Entry No. 9

File:

MINUTE ORDER NO. 77-72: CONTINUED PUBLIC HEARING TO NOVEMBER 2, 1977, AT 10:00 A.M., AS THE DATE AND TIME TO CONSIDER CAPITOL COIN AMUSEMENT APPLICATION NO. 77-1, FOR A REDUCTION IN ASSESSMENT.

Upon motion of Supervisor Marchand , seconded by Supervisor Barton , and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson.

Noes: None.

Absent: None.

BOARD OF EQUALIZATION
Yolo County, California

Date: September 28, 1977
Entry No. 10

File: BDS-15

MINUTE ORDER NO. 77-73: APPROVED BOARD OF EQUALIZATION MINUTES FOR JUNE 28, 1977 AND JULY 19, 1977, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Barton , seconded by Supervisor Duncan ,
and duly carried, the above Minute Order was so ordered by the following
vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson.

Noes: None.

Absent: None.

BOARD OF EQUALIZATION
Yolo County, California

Date: September 28, 1977
Entry No. 11

File: BDS-15

MINUTE ORDER NO. 77-74: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 12:25 P.M. ON SEPTEMBER 28, 1977, UNTIL OCTOBER 12, 1977, AT 9:00 A.M.

Upon motion of Supervisor Marchand , seconded by Supervisor Barton , and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson.

Noes: None.

Absent: None.

PROCEEDINGS
OF THE
BOARD OF SUPERVISORS
SITTING AS A
BOARD OF EQUALIZATION
Yolo County, California

September 28, 1977.

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 28th day of September, 1977, at 9:00 A.M. in the Board of Supervisors Chambers, Room 207, Yolo County Courthouse, Woodland, California, pursuant to Minute Order No. 77-63/ except Supervisor Edmonds. All members of the Board of Equalization were present on roll call. Chairman Thompson presided at the meeting.

X Minute Order No. 77-64: Continued Public Hearing to January 25, 1978, at 9:00 A.M. to consider Application No. 76-71, for a reduction in assessment, as filed by Multi-View Systems of Woodland, Inc., in accordance with a request filed with the Clerk. The matter was considered at a Public Hearing held on September 28, 1977.

The Board of Equalization recessed at 9:05 A.M. and reconvened at 10:00 A.M. All members of the Board were present. Chairman Thompson presided at the meeting.

At the request of the Chairman of the Board of Equalization Mr. Wm. H. Sherman, Marsha Hand, Samuel Berbena, and Harold E. Brundige, took the oath to testify in the matter of El Macero Golf Club Application Nos 76-24 and 76-25, for a reduction in assessment.

Minute Order No. 77-65: Stipulated, in concurrence with the Yolo County Assessor's Office, that Mr. William H. Sherman was a qualified witness on appraisal matters, regarding El Macero Golf Club Application Nos. 76-24 and 76-25, for a reduction in assessment.

Minute Order No. 77-66: Accepted Applicant's Exhibit -A, an appraisal of El Macero Country Club, prepared by The William Sherman Company, filed with the Clerk, regarding El Macero Golf Club Application Nos. 76-24 and 76-25, for a reduction in assessment.

Minute Order No. 77-67: Accepted Applicant's Exhibit-B, Assessor's Handbook, The Appraisal of Golf Courses by California State Board of Equalization, filed with the Clerk, regarding El Macero Golf Club Application Nos. 76-24 and 76-25, for a reduction in assessment.

Minute Order No. 77-68: Accepted Applicants' Exhibit-C, Allocation of Appraised Value for El Macero Country Club, as corrected and filed with the Clerk, regarding El Macero Golf Club Application Nos. 76-24 and 76-25, for a reduction in assessment.

The Board of Equalization recessed at 11:25 A.M. and reconvened at 11:35 A.M. All members of the Board were present. Chairman Thompson presided at the meeting.

Minute Order No. 77-69: Charles Mack, on behalf of the County Counsel's Office, joins Richard G. Worden, Attorney for applicant, in a stipulation that Section 2.6 of Article 13, of the California Constitution has been renumbered as Section 10 of Article 13, and the provisions of Section 2.6 remain completely intact, and they are the law of the State of California. The change, the repeal and the re-enactment occurred two years before the evaluation of the El Macero Golf Club.

Minute Order No. 77-70: Accepted the County Assessor's Exhibit-1, containing the Cost Approach, Stock and Debt Approach, Market Approach, Income Approach, and Correlation of Value Indicators, as filed with the Clerk, regarding El Macero Golf Club Application Nos. 76-24 and 76-25, for a reduction in assessment.

Minute Order No. 77-71: Continued Public Hearing to October 12, 1977, at 9:00 A.M. to consider El Macero Golf Club Application Nos. 76-24 and 76-25, for a reduction in assessment.

Minute Order No. 77-72: Continued Public Hearing to November 2, 1977 at 10:00 A.M., as the date and time to consider Capitol Coin Amusement Application No. 77-1, for a reduction in assessment.

Minute Order No. 77-73: Approved Board of Equalization Minutes for June 28, 1977, and July 19, 1977, as prepared by the Clerk.

Minute Order No. 77-74: Approved adjournment of the Board of Equalization meeting at 12:25 P.M. on September 28, 1977, until October 12 , 1977, at 9:00 A.M.

LAURENCE P. HENIGAN, COUNTY CLERK
EX-Officio Clerk of the Board of
Supervisors and Board of Equalization.

By Pete E. Lucas, Deputy

5 Ayes: Duncan, Barton, Edmonds, Marchand, Thompson.

October 12, 1977
Noes: None. Absent: None.

6 MINUTE ORDER NO. 77-80: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 11:19 A.M. ON THE 21TH DAY OF OCTOBER, 1977, UNTIL NOVEMBER 2, 1977, AT 9:00 A.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: None.

X Douglas J. Thompson
Chairman, Board of Supervisors and Board of Equalization.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *Balmain Rodgers*
Deputy

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October 17, 1977

The Board of Equalization meeting of October 17, 1977, was opened by the Clerk of the Board of Equalization at 9:00 A.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, and there being no members present, due to prior commitments the Clerk will reschedule the hearings set for today on various applications filed for reduction in assessments and adjourned today's meeting at 9:10 A.M. until November 2, 1977, at 9:00 A.M.

X Douglas J. Thompson
Chairman, Board of Supervisors and Board of Equalization.

ATTEST:
LAURANCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization.

BY *W. E. Duncan*
Deputy

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November 2, 1977

The Board of Supervisors sitting as a Board of Equalization met on the 2nd day of November, 1977, at 9:00 A.M., in regular session in the Board of Supervisors Chambers, Room 207, Yolo County Courthouse, Woodland, California, All members of the Board of Equalization were present on roll call. Chairman Thompson presided at the meeting. Chief Deputy County Counsel Robert Rundstrom was present to advise the Board of Equalization, Marion Baker, County Assessor and Samuel Berbera were present representing the Assessor's Office, The Hearing was recorded on the County Tape Recorder.

The Board of Equilization recessed at 9:02 A.M. and reconvened at 9:06 A.M. All members of the Board were present. Chairman Thompson presided at the meeting.

1 MINUTE ORDER NO. 77081: DROPPED APPLICATION NO. 77-1, FOR REDUCTION IN ASSESSMENT, FILED BY CAPITOL COIN AMUSEMENT, FROM THE CALENDAR OF NOVEMBER 2, 1977, AT 10:00 A.M., AND CONTINUED THE HEARING ON SAID APPLICATION UNTIL COUNTY COUNSEL PREPARES A FORMAL STIPULATION BETWEEN THE ASSESSOR AND THE APPLICANT CONCERNING THE CONTINUATION OF THIS APPLICATION UNTIL THE CURRENT LITIGATION UNDERWAY IN ALAMEDA COUNTY HAS BEEN RESOLVED, IN ACCORDANCE WITH THE RECOMMENDATION FILED WITH THE CLERK,

Upon motion of Supervisor Duncan, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the follwoing vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: None.

2 MINUTE ORDER NO. 77-82: ACCEPTED WITHDRAWAL OF APPLICATION NOS. 77-29, FOR REDUCTION IS ASS-
ESSMENT, FILED BY ELIZABETH PERRY, AND APPLICATION NO. 77-54, FILED BY KINCHELOE WIRTH, IN
ACCORDANCE WITH THE LETTERS OF WITHDRAWAL FILED WITH THE CLERK,

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan, and duly carried, the a
above Minute Order was so ordered by the following vote:

Ayes: duncan, Barton, Edmonds, Marchand, Thompson. Noes: None. Absent. None.

3 MINUTE ORDER NO. 77-83: APPROVED BOARD OF EQUALIZATION MINUTES FOR OCTOBER 12 AND 17, 1977,
AS PREPARED BY THE CLERK,

Upon motion of Supervisor Barton, seconded by Supervisor Duncan, and duly carried, the above
Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson. Noes: None.v Absent: None.

The Board of Equailization recessed at 9:10 A.M. and reconvened at 9:55 A.M. All members of
the Board were present. Chairman Thompson presided at the meeting.

4 MINUTE ORDER NO. 77-84: CONTINURED THE HEARING ON APPLICATION NO. 76-1 AND THE 1975 APPLICA-
TION, FOR REDUCTION IN ASSESSMENT, FILED BY PAUL MCCORMICK, TO DEVEMBER 7, 1977, AT 9:00
A.M., AND THIS WILL BE THE LAST CONTINUANCE GIVEN ON THESE TWO MATTERS AND IT WILL BE HEARD
ON DECEMBER 7, 1977, AT 9:00 A.M.

4 Upon motion of Supervisor Marchand, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: None.

5 MINUTE ORDER NO. 77-85: APPROVED THE ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 10:14 A.M. ON NOVEMBER 2, 1977, UNTIL NOVEMBER 9, 1977, AT 9:00 A.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Barton, and duly carried, the above Minute Order was ordered by the following vote;

Ayes: Dunca, Barton, Edmonds, Marchand, Thompson. Noes: NOne. Absent: None.

** [Signature]*
Chairman, Board of Supervisors ;and
Board of Equalization.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization.

By *[Signature]*
Deputy.

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November 9, 1977

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 9th day of November, 1977, at 9:52 A.M., in regular session in the Board of Supervisors Chambers Room 207, Yolo County Courthouse, Woodland, California, All members of the Board were present except Supervisor Edmonds, Chairman Thompson presided at the meeting. County Counsel, Charles Mack, Assistant Assessor Harold Brundige, and Deputy Assessors Malcolm Nicholson, and Michael Vogt were present. The hearing was recorded on the County Tape Recorder.

1 MINUTE ORDER NO. 77-86: CONTINUED TO DECEMBER 13, 1977, AT 2:00 P.M. AS THE DATE AND TIME TO CONSIDER APPLICATION NO. 77-59, FOR A REDUCTION IN ASSESSMENT, AS FILED BY COTTONWOOD APARTMENTS, C/O BARCELON-BURGER MANAGEMENT CORP., IN ACCORDANCE WITH A LETTER FILED WITH THE CLERK, FROM LEE A. PHILLIPS, DATED NOVEMBER 4, 1977.

Upon motion of Supervisor Marchand, seconded by Supervisor Barton, and duly carried, the Above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, , Marchand, Thompson. Noes: None. Absent: Edmonds.

Harold Brundige, Malcolm Nicholson, Michael Vogt and Robert Mast were sworn in at one time by the clerk, to give testimony.

2 MINUTE ORDER NO. 77-87: ACCEPTED APPLICANT'S EXHIBIT-1, DATED MAY 8, 1977, FOR PARCEL NO. 49-080-09 AND 10, FILED WITH THE CLERK, REGARDING APPLICATION NO. 77-3, FILED BY ROBERT A. AND CHRISTIAN E. MAST, AND APPLICATION NO. 77-4, FILED BY ROBERT A MAST, FOR REDUCT-ION IN ASSESSMENT.

Upon motion of Supervisor Marchand, seconded by Supervisor Barton, and duly carried, the Above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Marchand, Thompson. Noes: None. Absent: Edmonds.

3 MINUTE ORDER NO. 77-88: ACCEPTED ASSESSOR'S EXHIBITS-A AND B, AS FILED WITH THE CLERK, RE-GARDING APPLICATION NOS. 77-3 AND 77-4, FOR A REDUCTION IN ASSESSMENT AS FILED BY THE ROBERT MAST FAMILY.

Upon motion of Supervisor Barton, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Marchand, Thompson. Noes: None. Absent: Edmonds.

4 MINUTE ORDER NO. 77--89: DENIED THE APPLICATION FOR REDUCTION AND ACCEPTED THE YOLO COUNTY ASSESSOR'S APPRAISAL ON PARCEL NO. 49-080-09 IN TAX RATE AREA 63-019, AS FILED WITH THE CLERK, REGARDING APPLICATION NO. 77-3, FOR A REDUCTION IN ASSESSMENT, FILED ROBERT A. & CHRISTIAN E. MAST, THE ASSESSOR'S FULL VALUE FOR 1977-78 IS TO REMAIN AT \$63,200 ON THE LAND \$28,800 ON THE IMPROVEMENTS, AND \$880 ON THE PERSONAL PROPERTY. THE MATTER WAS CONSIDERED IN THE PRESENCE OF MR. ROBERT A. MAST AT A PUBLIC HEARING HELD SHORTLY AFTER 9:52 A.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Marchand, Thompson. Noes: None Absent: Edmonds

5 MINUTE ORDER NO. 77-90: DENIED APPLICATION NO. 77-4, BUT ACCEPTED THE STATE OF CALIFORNIA APPRAISAL OF \$89,500 ON THE LAND ONLY, ON PARCEL NO. 49-080-10 IN TAX RATE AREA 63-019, REGARDING APPLICATION NO. 77-4, FOR A REDUCTION IN ASSESSMENT FILED BY ROBERT A. MAST. THE MATTER WAS CONSIDERED IN THE PRESENCE OF MR. ROBERT. A. MAST AT A PUBLIC HEARING HELD NOVEMBER 9, 1977, SHORTLY AFTER 9:52 A.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson. Noes: Marchand, Absent: Edmonds.

6 MINUTE ORDER NO. 77-91: ACCEPTED THE STIPULATION, FILED WITH THE CLERK ON APPLICATION NO. 77-7, FOR A REDUCTION IN ASSESSMENT ON PARCEL NO. 40-090-06 IN TAX RATE AREA 61-013, AS FILED BY GOERGE MORAR (PARACHUTES PLUS) WAIVED THE APPEARANCE OF THE TAXPAYER AT THIS PUBLIC HEAR-ING AND AUTHORIZED THE CORRECTION FOR THE 1977-78 FULL VALUE TO BE CHANGED FROM \$22,000 TO \$5,400 ON THE LAND, NOTHING ON THE IMPROVEMENTS, AND NOTHING ON THE PROPERTY. THE MATTER WAS CONSIDERED AT APUBLIC HEARING HELD ON NOVEMBER 9, 1977, SHORTLY AFTER 9:52 A.M.

- 6 Upon motion of Supervisor Duncan, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Marchand, Thompson.

Noes: None.

Absent: Edmonds.

- 7 MINUTE ORDER NO. 77-92: ACCEPTED THE STIPULATIONS ON THE FOLLOWING APPLICATIONS FOR A REDUCTION IN ASSESSMENT, AS FILED BY PORT SACRAMENTO LAND COMPANY AND FILED WITH THE CLERK, WAITED THE APPEARANCE OF THE TAXPAYER AT THIS PUBLIC HEARING, AND AUTHORIZED THE CORRECTIONS AS STATED IN THE STIPULATIONS:

APPLICATION NO. 77-8, FOR REDUCTION IN ASSESSMENT ON PARCEL NO. 9-850-05 IN TAX RATE AREA 81-055, BE CORRECTION TO CHAND THE 1977-78 FULL VALUE ON THE ASSESSMENT ROLL FROM \$41,400 TO \$4,400 ON THE LAND, NOTHING ON THE IMPROVEMENTS, AND NOTHING ON THE PERSONAL PROPERTY.

APPLICATION NO. 77-9, FOR A REDUCTION IN ASSESSMENT ON PARCEL NO. 9-840-03-1 IN TAX RATE AREA 81-042, BE CORRECTED TO CHANGE THE 1977-78 FULL VALUE ON THE ASSESSMENT ROLL FROM \$4,000 TO \$400 ON THE LAND NOTHING ON THE IMPROVEMENTS, AND NOTHING ON THE PERSONAL PROPERTY

APPLICATION NO. 77-10, FOR A REDUCTION IN ASSESSMENT NO PARCEL NO. 9-850-04 IN TAX RATE AREA 81-055, BE CORRECTED TO CHANDE THE 1977-78 FULL VALUE ON THE ASSESSMENT ROLL FROM \$18,400 TO \$200 ON THE LAND, NOTHING ON THE IMPROVEMENTS, AND NOTHING ON THE PERSONAL PROPERTY

APPLICATION NO. 77-11, FOR A REDUCTION IN ASSESSMENT ON PARCEL NO. 9-850-03 IN TAX RATE AREA 81-044, BE CORRECTED TO CHANGE THE 1977-78 FULL VALUE ON THE ASSESSMENT FOLL FROM \$5,800 TO \$800 ON THE LAND, NOTHING ON THE IMPROVEMENTS, AND NOTHING ON THE PERSONAL PROPERTY

THE MATTERS WERE CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 9, 1977, SHORTLY AFTER 9:52 A.M.

Upon motion of Supervisor Barton, seconded by Supervisors Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Marchand, Thompson.

Noes: None.

Absent: Edmonds

- 8 MINUTE ORDER NO. 77-93: ACCEPTED THE VERBAL WITHDRAWAL OF APPLICATION NO. 77-58, FOR A REDUCTION IN ASSESSMENT, FILED BY THE VALLEY ALMOND GROWERS CO-OP, AS VERBALLY STATED BY NED T. RYAN, MANAGER OF THE VALLEY ALMOND GROWERS CO-OP, AS IT WAS FOUND THAT THE APPLICATION WAS NOT A PROPER MATTER FOR THE BOARD OF EQUALIZATION TO CONSIDER. THE COUNTY COUNSEL WAS INSTRUCTED TO WRITE A LETTER TO THE VALLEY ALMOND GROWERS CO-OP TO CLARIFY WHY THIS MATTER IS NOT IN THE JURISDICTION OF THE BOARD OF EQUALIZATION AND COULD NOT ACT ON THE MATTER. THE MATTER WAS CONSIDERED AT PUBLIC HEARING HELD ON NOVEMBER 9, 1977, SHORTLY AFTER 9:52 A.M., IN THE PRESENCE OF MR. NED T. RYAN, MANAGER OF THE VALLEY ALMOND GROWERS CO-OP.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Marchand, Thompson.

Noes: None

Absent: Edmonds

- 9 MINUTE ORDER NO. 77-94: APPROVED BOARD OF EQUALIZATION MINUTES OF NOVEMBER 2, 1977, AS PREPARED BY THE CLERK,

Upon motion of Supervisor Duncan, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Marchand, Thompson.

Noes: None

Absent: Edmonds

- 10 MINUTE ORDER NO. 77-95, APPROVED ADJOURNMENT OF BOARD OF EQUALIZATION MEETING AT 11:15 A.M. ON THE 9TH DAY OF NOVEMBER, 1977.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Marchand, Thompson.

Noes: None

Absent: Edmonds.

Thompson
Chairman, Board of Supervisors and Board of Equalization.

ATTEST
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization.

BY *[Signature]*
Deputy

TYPED BY *JS*
PROOF READ BY *nc 452*

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November 15, 1977

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 15th day of November, 1977, at 11:45 A.M. in regular session in the Board of Supervisors Chamber Room 207, Yolo County Courthouse, Woodland, California. All members of the Board were present except Supervisor Edmonds, Chairman Thompson presided at the meeting, Marion Baker County Assessor was present. The hearing was recorded on the County Tape recorder.

- 1 MINUTE ORDER NO. 77-96: ACCEPTED THE STIPULATIONS ON THE FOLLOWING APPLICATIONS FOR A REDUCTION IN ASSESSMENT, AS FILED BY MARKS MEAT CO. AND FILED WITH THE CLERK, WAIVED THE APPEARANCE OF THE TAXPAYER AT THIS PUBLIC HEARING, AND AUTHORIZED THE CORRECTIONS AS STATED IN THE STIPULATIONS:

APPLICATIONS NO. 77-14: FOR A REDUCTION IN ASSESSMENT ON PARCEL NO. 27-350-10 IN TAX RATE AREA 87-019, BE CORRECTED TO CHANGE THE 1977-78 FULL VALUE ON THE ASSESSMENT ROLL FROM \$111,000 TO \$84,400 ON THE LAND, NOTHING ON THE IMPROVEMENTS, AND NOTHING ON THE PERSONAL PROPERTY.

APPLICATION NO. 77-15: FOR A REDUCTION IN ASSESSMENT ON PARCEL NO. 27-350-11, IN TAX RATE AREA 87-088, BE CORRECTED TO CHANGE THE 1977-78 FULL VALUE THE ASSESSMENT ROLL FROM \$176,400 TO \$170,400 ON THE LAND, THE IMPROVEMENTS ARE TO REMAIN AT \$27,800, AND NOTHING ON THE PERSONAL PROPERTY.

Upon motion of Supervisor Duncan, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Marchand, Thompson. Noes: None. Absent: Edmonds.

- 2 MINUTE ORDER NO. 77-97: ACCEPTED THE STIPULATION, AS FILED WITH THE CLERK, ON THE APPLICATION FOR A REDUCTION IN ASSESSMENT AS FILED BY CHARLES FOX AND GEORGE H. KEITH, JR. TENANCY, AND FILED WITH THE CLERK AND AUTHORIZED THE CORRECTIONS AS STATED IN THE STIPULATION, FOR PARCEL NO. 62-050-04-1, IN TAX RATE AREA 62-010, BE CHANGED FROM \$18,000.00 TO \$4,440 FOR INVENTORY, INCREASE PERSONAL PROPERTY FROM NOTHING NO. \$1,580.00 AND REDUCED THE PENALTY FROM \$900.00 TO \$380.00.

Upon motion of Supervisor Duncan, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Marchand, Thompson. Noes: None. Absent: Edmonds.

Supervisor Edmonds, came in at 11:48 A.M.

- 3 MINUTE ORDER NO. 77-98: CONTINUED PUBLIC HEARING TO DECEMBER 13, 1977, AT 2:30 P.M. TO CONSIDER APPLICATION NO. 77-13, FOR A REDUCTION IN ASSESSMENT AS FILED BY JOHN & EMILY DEBO, ON PARCEL, NO. 25-340-27-1, IN ACCORDANCE WITH THE REQUEST FILED WITH THE CLERK,

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson. Noes: None. Absent: None.

- 4 MINUTE ORDER NO. 77-99: APPROVED ADJOURNMENT OF BOARD OF EQUALIZATION MEETING AT 11:55 A.M. ON THE 15TH DAY OF NOVEMBER, 1977.

Upon motion of Supervisor Duncan, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson, Noes: None. Absent: None.

x [Signature]
Chairman, Board of Supervisors and
Board of Equalization.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization.

BY *[Signature]*
Deputy

TYPED BY *[Signature]*
PROOF READ BY *[Signature]*

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December 7, 1977

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 7th day of December, 1977, at 9:05 A.M. All members of the Board were present on roll call, except Supervisor Duncan was excused to attend a Planning Commission meeting. Chairman Thompson presided at the meeting. County Counsel Charles R. Mack, County Assessor Marion Baker, and Deputy Assessor Samuel Berbena were present. The meeting was recorded on the County Tape Recorder. Samuel Berbena and Paul McCormick took the oath to give Testimony. The Board of Equalization recessed at 9:40 A.M. and reconvened at 9:50 A.M. All members of the Board were present, except Supervisor Duncan, Supervisor Duncan arrived at 10:15 A.M. and was excused again at 10:25 A.M.

- 1 MINUTE ORDER NO. 77-100: AFTER HEARING A VERBAL STIPULATION FROM STEVEN BAUER, ATTORNEY FOR PAUL MCCORMICK, AND THE COUNTY ASSESSOR MARION BAKER, TO CONSIDER BOTH APPLICATIONS FOR 1975 AND NO. 76-1, FOR A REDUCTION IN ASSESSMENT, AT THE SAME TIME, THE BOARD OF EQUALIZATION TOOK THE FOLLOWING ACTIONS AT A PUBLIC HEARING HELD ON DECEMBER 7, 1977, AT 9:05 A.M.

- 1- ESTABLISHED THE FULL VALUE ON APPLICATION FOR 1975, FOR A REDUCTION IN ASSESSMENT, AS FILED BY PAUL MCCORMICK TO BE \$10,500 FOR 1975-1976, AND AUTHORIZED THE CORRECTION FOR THE 1975-1976 FULL VALUE TO BE CHANGED FROM \$15,000 TO \$10,500 ON PERSONAL PROPERTY, IDENTIFIED AS A FISHING VESSEL HULL, FOR 1975-1976
- 2- ESTABLISHED THE FULL VALUE ON APPLICATION ON 76-1, FOR A REDUCTION IN ASSESSMENT AS FILED BY PAUL MCCORMICK, TO BE \$8,500 FOR 1976-1977, AND AUTHORIZED THE CORRECTION FOR THE 1976-1977, FULL VALUE TO BE CHANGED FROM \$12,920 TO \$8,500 ON PERSONAL PROPERTY, IDENTIFIED AS A FISHING VESSEL HULL, FOR 1976-1977.

Upon motion of Supervisor Edmonds, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Barton, Edmonds, Marchand, Thompson Noes: None Absent: Duncan

- 2 MINUTE ORDER NO. 77-101: ACCEPTED THE STIPULATION, FILED WITH THE CLERK, ON APPLICATION NO. 77-12, FOR A REDUCTION IN ASSESSMENT, ON PARCEL NO. 8-020-18 IN TAX RATE AREA 81-005, AS FILED BY ESTHER LOUPE AND H.F. MCCARTHY; WAIVED THE APPEARANCE OF THE TAXPAYER AT THIS PUBLIC HEARING, AND AUTHORIZED THE CORRECTION FOR THE 1977-1978 FULL VALUE TO BE CHANGED FROM \$222,400 TO \$168,800 ON THE LAND; AND FROM \$217,200 TO \$206,200 ON THE IMPROVEMENTS AND NOTHING ON THE PERSONAL PROPERTY, THE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 7, 1977, SHORTLY AFTER 11:00 A.M.

Upon motion of Supervisor Barton, seconded by Supervisor Marchand, and duly carried the above Minute Order was so ordered by the following vote:

Ayes: Barton, Edmonds, Marchand, Thompson Noes: None Absent: Duncan

- 3 MINUTE ORDER NO. 77-102: ACCEPTED THE STIPULATION, FILED WITH THE CLERK, ON APPLICATION NO. 77-61, FOR A REDUCTION IN ASSESSMENT ON PARCEL NO. 9-780-01 IN TAX RATE AREA 81-041, AS FILED BY HAROLD KELLY; WAIVED THE APPEARANCE OF THE TAXPAYER AT THIS PUBLIC HEARING, AND AUTHORIZED THE CORRECTION FOR THE 1977-1978 FULL VALUE TO BE CHANGED FROM \$45,800 TO \$30,500 ON THE LAND, AND FROM \$1,400 TO -0- ON THE IMPROVEMENTS, AND NOTHING ON THE PERSONAL PROPERTY, THE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 7, 1977, SHORTLY AFTER 11:00 A.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Barton, Edmonds, Marchand, Thompson Noes: None Absent: Duncan

- 4 MINUTE ORDER NO. 77-103: APPROVED THE BOARD OF EQUALIZATION FOR NOVEMBER 9, AND 15, 1977, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Barton, and duly carried the above Minute Order was so ordered by the following vote:

Ayes: Barton, Edmonds, Marchand, Thompson Noes: None Absent: Duncan

- 5 MINUTE ORDER NO. 77-104: APPROVED ADJOURNMENT OF BOARD OF EQUALIZATION MEETING AT 11:20 A.M. ON THE 7TH DAY OF DECEMBER, 1977.

Upon motion of Supervisor Barton, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Barton, Edmonds, Marchand Thompson Noes: None Absent: Duncan

X. J. Thompson
Chairman, Board of Supervisors and
Board of Equalization

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization.

BY *[Signature]*
Deputy

TYPED BY *[Signature]*
PROOF BY *[Signature]*

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DECEMBER 13, 1977

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 13TH DAY of December, 1977, at 11:11 A.M. in regular session in the Board of Supervisors' Chambers in the Yolo County Courthouse, Woodland, California. All members of the Board were present on roll call, County Counsel Charles R. Mack, was present. The meeting was recorded on the County Tape Recorder.

- 1 MINUTE ORDER NO. 77-105: APPROVED BOARD OF EQUALIZATION MINUTES FOR NOVEMBER 9 AND 15, 1977, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Barton, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Barton, Marchand, Thompson Noes: None Absent: None Abstaining: Duncan, Edmonds

- 2 MINUTE ORDER NO. 77-106: CONTINUED PUBLIC HEARING TO JANUARY 25, 1978, AT 10:00 A.M. TO CONSIDER APPLICATION NO. 77-59, FOR A REDUCTION IN ASSESSMENT FILED BY COTTONWOOD APARTMENTS THE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 13, 1977 AT 11:11 A.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson Noes: None Absent: None

- 3 MINUTE ORDER NO. 77-107: CONTINUED PUBLIC HEARING TO JANUARY 4, 1978 AT 9:00 A.M. TO CONSIDER APPLICATION NO. 77-13, FOR A REDUCTION IN ASSESSMENT FILED BY JOHN AND EMILY DEBO. THE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 13, 1977, AT 11:11 A.M.

Upon motion of Supervisor Barton, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson Noes: None Absent: None

- 4 MINUTE ORDER NO. 77-108: APPROVED ADJOURNMENT OF BOARD OF EQUALIZATION MEETING AT 11:15 A.M. ON THE 13TH DAY OF DECEMBER, 1977.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds, Marchand, Thompson Noes: None Absent: None

X. Eugene J. Thompson
Chairman of the Board of Supervisors
and Board of Equalization.

ATTEST
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization.

BY *[Signature]*
Deputy

TYPED BY *[Signature]*
PROOF READ BY *[Signature]*

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JANUARY 4, 1978

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 4th day of January, 1978, at 9:00 A.M., in regular session in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California, in accordance with Minute Order No. 77-107. All members of the Board of Equalization were present on roll call, except Supervisor Duncan, excused. Chairman Edmonds presided at the meeting. Chief Deputy County Counsel Robert Rundstrom was present to advise the Board of Equalization. Malcolm A. Nicolson, Chief Appraiser and Mike Vogt, Appraiser, representing the County Assessor's Office, were present. The Hearing was recorded on the County Tape Recorder.

The Board of Equalization recessed at 9:05 A.M. and reconvened at 9:11 A.M. All members of the Board were present, except Supervisor Duncan, excused. Chairman Edmonds presided at the meeting.

The Clerk sworn in the following who were to give testimony in the matter of Application No. 77-13, for reduction in assessment, filed by John DeBo, Jr. and Emily DeBo: David Young, Attorney at Law, representing John DeBo, Jr. and Emily DeBo, Malcolm A. Nicolson and Mike Vogt, representing the County Assessor's Department.

- 1 MINUTE ORDER NO. 78-1: ACCEPTED ASSESSOR'S EXHIBIT A, DOCUMENTS NUMBERS 1 THRU 5, INTO EVIDENCE ON BEHALF OF THE COUNTY ASSESSOR'S DEPARTMENT AND FILED WITH THE CLERK.

Upon motion of Supervisor Barton, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: Duncan.

- 2 MINUTE ORDER NO. 78-2: DENIED APPLICATION NO. 77-13, FOR REDUCTION IN ASSESSMENT, FILED BY JOHN DEBO, JR. AND EMILY DEBO; ACKNOWLEDGED FINDINGS OF FACT WOULD FOLLOW AND ACCEPTED THE ASSESSOR'S RECOMMENDATION ON THIS APPLICATION, AS FILED WITH THE CLERK.

Upon motion of Supervisor Thompson, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: Duncan.

- 3 MINUTE ORDER NO. 78-3: APPROVED BOARD OF EQUALIZATION MINUTES FOR DECEMBER 7 & 13, 1977, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Thompson, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: Duncan.

JANUARY 4, 1978
JANUARY 25, 1978

4 MINUTE ORDER NO. 78-4: APPROVED THE ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 9:35 A.M. ON THE 4TH DAY OF JANUARY, 1978, UNTIL JANUARY 25, 1978, AT 9:00 A.M.
Upon motion of Supervisor Marchand, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Barton, Thompson, Marchand, Edmonds Noes: None Absent: Duncan

Arthur H. Edmonds
CHAIRMAN OF THE BOARD OF SUPERVISORS
& BOARD OF EQUALIZATION, COUNTY OF
YOLO, STATE OF CALIFORNIA

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK
Ex-Officio Clerk of the Board of
Supervisors & Board of Equalization

BY *Paul and Rodgerse*
Deputy

TYPED BY+ *sb*
PROOF READ BY *sc + sb*

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JANUARY 25, 1978

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 25th day of January, 1978 at 10:00 A.M., in regular session in the Board of Supervisors Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present on roll call, except Supervisor Thompson, who is ill and Supervisor Edmonds, excused to attend a Funeral. Vice-Chairman Duncan Presided at the meeting. County Counsel Charles Mack was present to advise the Board of Equalization. Also present were Marion Baker, County Assessor, Malcolm A. Nicholson, Chief Appraiser, and Barbara Miller, Senior Appraiser, All representing the County Assessor's Department. The Hearing was recorded on the County Tape Recorder.

1 MINUTE ORDER NO. 78-5: MOTION MADE BY SUPERVISOR MARCHAND AND SECONDED BY SUPERVISOR BARTON, TO CONTINUE THE PUBLIC HEARING SET FOR JANUARY 25, 1978, AT 9:00 A.M. TO MARCH 14, 1978, AT 4:00 P.M. TO CONSIDER APPLICATION NO. 76-71, FILED BY MULTI-VIEW SYSTEMS OF WOODLAND, WAS WITHDRAWN AS THE BOARD FELT THAT THIS MATTER WOULD TAKE LONGER THAN ONE HOUR.

MOTION WAS WITHDRAWN

2 MINUTE ORDER NO. 78-6: CONTINUED THE PUBLIC HEARING SET FOR JANUARY 25, 1978, AT 9:00 A.M. TO MARCH 15, 1978, AT 9:00 A.M. TO CONSIDER APPLICATION NO. 76-71, FILED BY MULTI-VIEW SYSTEMS OF WOODLAND.

Upon motion of Supervisor Barton, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Barton, Marchand, Duncan. Noes: None Absent: Thompson, Edmonds.

3 MINUTE ORDER NO. 78-7: ACCEPTED APPLICANT'S EXHIBIT 1 AND EXHIBIT 2 INTO EVIDENCE ON BEHALF OF COTTONWOOD APARTMENTS, APPLICATION NO. 77-59, FOR REDUCTION IN ASSESSMENT. SAID ABOVE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON JANUARY 25, 1978.

Upon motion of Supervisor Marchand, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Barton, Marchand, Duncan. Noes: None Absent: Thompson, Edmonds.

The Board of Equalization recessed at 10:37 A.M. and reconvened at 10:40 A.M. All members of the Board of Equalization were present, Except Supervisor Thompson, who is ill and Supervisor Edmonds, excused to attend a Funeral. Vice-Chairman Duncan presided at the meeting.

4 MINUTE ORDER NO. 78-8: DENIED APPLICATION NO. 77-59, FOR REDUCTION IN ASSESSMENT, FILED BY COTTONWOOD APARTMENTS. SAID ABOVE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON JANUARY 25, 1978, SHORTLY AFTER 10:00 A.M.

Upon motion of Supervisor Marchand, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Barton, Marchand, Duncan, Noes: None Absent: Thompson, Edmonds.

- 5 MINUTE ORDER NO. 78-9: ADOPTED THE FINDINGS, CONCLUSIONS AND ORDER IN THE MATTER OF APPLICATION NO. 1977-3 (77-3) FILED BY ROBERT A. & CHRISTIAN E. MAST, AS FILED WITH THE CLERK.

Upon motion of Supervisor Barton, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Barton, Thompson, Duncan.

Noes: None

Absent: Thompson, Edmonds

Before the Board of Supervisors, County of Yolo, State of California sitting as a County Board of Equalization

In the matter of the application of Robert A. Mast and Christian E. Mast, Applicants.

Application No. 1977-3, Findings, Conclusions, and Order.

The above numbered application for reduction was first set for hearing on October 17, 1977.

The hearing was continued to November 9, 1977. On the latter date, the matter came on regularly for hearing before the above entitled Board. The Applicants appeared in person; the Assessor appeared by Malcolm Nicholson. The application was heard and evidence oral and documentary was adduced and the matter was argued and submitted to the above entitled Board which, in consideration of the foregoing matters, makes the following Findings, Conclusions, and Order:

FINDINGS

The Board of Supervisors of the County of Yolo, sitting as a County Board of Equalization, finds that it is true that:

- 1- The name of applicants are Robert A. Mast and Christain E. Mast.
- 2- Applicant's address is 2095 Thirty-Third Avenue, San Francisco, CA., 94116.
- 3- A description of the property for which reduced assessments were sought is as follows:
Assessor's Parcel No. 49-080-09. The Assessor's and Applicant's opinions of full cash value (market value) of the property on March 1 of the assessment year in issue and the difference between those opinions are as follows;

	Assessor's Opinion	Applicant's Opinion	Reduction Requested
Bland	\$63,200	\$63,200	\$ - 0 -
Improvements	\$14,800	\$ 800	\$14,000
Personal Property	\$ 880	\$ 860	\$ 20
<u>Net Total Value</u>	<u>\$92,880</u>	<u>\$78,860</u>	<u>\$14,020</u>

5-A Statement of the method of valuation used by the Assessor in appraising the property is that the assessor used the methods specified in the following enactments;

a- Article XIII, Section 1, of the California Constitution mandates (unless otherwise provided): Assessment at fair market value.

b- Revenue & Taxation Code §401 requires the assessor to assess all property at 25% of full cash value.

c- Revenue & Taxation Code §110 and 18 CAC §2 defines and equates fair market and full cash value.

d- Government Code §15606 commands the State Board of Equalization as follows:

1) In Subsection (c) to prescribe rules and regulations to govern all local boards of Equalization when equalizing and assessors when assessing.

2) In Subsection (3) to prepare and issue instructions to assessor's designed to promote uniformity in assessments.

3) In subsection (f), it is specified that the ruled and regulations and instructions shall include, but not be limited to, those relating to classification of kinds of properties and valuation procedures.

e- Revenue and Taxation Code §401.5 mandates the Board of Equalization to issue to assessors information to promote uniformity in appraisal practices.

f- The State Board of Equalization has promulgaed Chapter 1 of Title 18 of the California Administrative Code which includes the following relevant provisions:

Rule 2: Definition of Value.

Rule 3: Value of purchase.

Rule 4: The comprative sales approach to value.

Rule 6: The reproduction and replacement cost approaches to value.

g- Rule No. 3 defines the approaches to value to include the cost of replacing reproducible property with new property of similar utility or reproducing the property at its present site and at present price levels, less the extent to which the value has been reduced by depreciation, including both physical deterioration and obsolescence (the replacement or reproduction cost approach).

h- Rule No. 3 Sepcifies that the assessor shall consider the price or prices at which the property and comparable properties have recently sold. (the comparative sales approach).

i- The principal controversy surrounded the value of the dwelling located on the subject property. The dwelling consists of a portion constructed in 1883 and an addition thereto added in 1955. The 1883 original house consist of a first floor and second floor, each containing 812 square feet. The 1955 addition contains 744 square feet, together with a 9' x 14' covered porch. The Assessor valued the 1955 addition by using the replacement or reproduction costs approach and, in doing so, he employed information issued by the Board of Equalization to promote the uniformity in appraisal practices and, in doing so, computed the replacement costs new less depreciation of that addition. In doing so, the assessor considered the addition to consist of D-5-A- conventional construction and estimated the value to be \$12.00 per sq. foot

6- In Valuing the order portion of the dwelling, the Assessor placed no value upon the second floor. He placed value on the first floor based upon the consideration of comparative sales of rural property containing older dwellings. In particular, he considered five sales of dwellings of an effective year ranging from 1900 to 1930 in fair and poor condition. the range of market cost per sq. foot allocable to these dwellings extended from \$16.03 per sq. foot to \$8.30 per sq. foot. In the opinion of the Assessor, these comparable sales support a fair market value of \$2.00 per sq. foot for the first floor of the original part of the dwelling.

No evidence was proposed by the taxpayer to support the difference in opinion as to personal Property.

The taxpayer asserted that he was entitled to relief pursuant to Revenue & Taxation Code §167. That statute applies only to owner-occupied dwellings. On lien date in the year in question, the dwelling was not an owner-occupied dwelling; it was occupied by a caretaker.

- 7- The applicant asserted that the fair market value should be reduced because the Assessor, in an earlier appraisal of the property, placed no value on the first floor of the original dwelling. This Board finds that the first floor of the original dwelling does indeed have value as demonstrated by the comparable sales.
- 8- The Taxpayer asserted that the older portion of the house was lacking in value because the house needs repairs. It does not have central heat and it was built in 1883. Based upon the comparable sales, this board finds that the old part of the dwelling had value to the extent found by the Assessor.
- 9- The applicant called attention to an appraisal by the Division of Inter-County Equalization of the State Board of Equalization, which produced an appraised value less than that employed by the Assessor and urged that this should require a reduction. This Board finds that the State Board of Equalization in making that appraisal, failed to make a proper adjustment to land value resulting from separating the pumps from the portion of the land in Williamson Act and that, had the State Board of Equalization treated the pumps properly its value would have been higher than of the Assessor.
- 10- The applicant called attention to a number of out buildings on the property that were of no value. The Assessor agreed and this Board finds that those out buildings were of no value and, to that extent, did not contribute to the assessment in question.
- 11- This Board of Equalization finds that the method of valuation set forth in the preceding paragraphs as employed by the Assessor and this Board is reasonable and follows the standards prescribed by law and is neither arbitrary nor an abuse of discretion and makes the statement that this method is the method of valuation used by this Board.
- 12- The Assessed value of the property at issue here is estimated as an amount equal to the proper full cash value as determined herein multiplied by the ratio estimated under §401 of the Revenue & Taxation Code, which is 25%.

CONCLUSIONS OF LAW

This Board makes the following Conclusions of Law:

- 1- The Findings of Fact made by this Board are supported by the weight of the evidence.
- 2- The method of valuation employed by the Assessor and employed by this Board as set forth in the findings above are reasonable and follow the standards prescribed by law and are neither arbitrary nor an abuse of discretion.
- 3- Each of the Assessor's exhibits was material to issues of value and is of sufficient probative force to warrant admission in to evidence.
- 4- Applicants are entitled to take nothing by their application herein.

ORDER

IT IS HEREBY ORDERED that applicants take nothing by reason of Applicant no. 1977-3, and that said application is hereby denied.

PASSED AND ADOPTED BY THE BOARD OF SUPERVISORS OF THE COUNTY OF YOLO, STATE OF CALIFORNIA, sitting as a Board of Equalization, this 25th day of January 1978 by the following vote:

Ayes: Barton, Marchand, Duncan,

Noes: None

Absent : Thompson, Edmonds

VICE-CHAIRMAN OF THE BOARD OF SUPERVISORS
COUNTY OF YOLO, STATE OF CALIFORNIA,
SITTING AS A BOARD OF EQUALIZATION

ATTEST:

LAURENCE P. HENIGAN, COUNTY CLERK

BY _____

Deputy

(Seal)

NOTICE IS HEREBY GIVEN, pursuant to Revenue & Taxation Code §1611.5 that any request for a transcript of these proceedings must be made within sixth (60) days following the date of the final determination by this Board.

- 6 MINUTE ORDER NO. 78-10: APPROVED THE BOARD OF EQUALIZATION MINUTES FOR JANUARY 4, 1978, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Barton, Marchand, Duncan

Noes: None

Absent: Thompson, Edmonds.

- 7 MINUTE ORDER NO. 78-11: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 11:35 A.M. ON THE 25TH DAY OF JANUARY, 1978, UNTIL FEBRUARY 7, 1978, AT 2:00 P.M.

Upon motion of Supervisor Marchand, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Barton, Marchand, Duncan,

Noes: None

Absent: Thompson, Edmonds

JANUARY 25, 1978
FEBRUARY 7 & 8, 1978

X W. E. Duncan
CHAIRMAN OF THE BOARD OF SUPERVISORS
& BOARD OF EQUALIZATION, COUNTY OF
YOLO, STATE OF CALIFORNIA.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK
Ex-Officio Clerk of the Board of
Supervisors & Board of Equalization

BY *B. A. Rodgers*
Deputy

TYPED BY *JS*
PROOF READ BY *mtbpr*

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February 7, 1978

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 7th day of February, 1978, at 9:55 A.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, CA. All members of the Board of Equalization were present on roll call. Chairman Edmonds presided at the meeting. County Counsel Charles Mack was present to advise the Board of Equalization. The meeting was recorded on the County Tape Recorder.

- 1 MINUTE ORDER NO.78-12: CONTINUED THE HEARING SET FOR FEBRUARY 7, 1978, AT 2:00 P.M., TO MARCH 14, 1978, AT 2:00 P.M., ON APPLICATION NO. 77-30, FOR REDUCTION IN ASSESSMENT, FILED BY INTERNATIONAL BUSINESS MACHINES CORPORATION, AS VERBALLY REQUESTED BY THE COUNTY COUNSEL'S OFFICE.

Upon motion of Supervisor Thompson, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

- 2 MINUTE ORDER NO. 78-13: APPROVED STIPULATION FOR APPLICATION NOS. 77-31 THROUGH 77-53, FOR REDUCTION IN ASSESSMENT, FILED BY XEROX CORPORATION, WHEREIN THE HEARING ON THE ABOVE-REFERENCED APPLICATIONS WILL BE CONTINUED UNTIL SUCH TIME AS A FINAL DECISION IS ENTERED IN THE CASE ENTITLED XEROX CORPORATION V. COUNTY OF SANTA CLARA, ET AL, SANTA CLARA COUNTY SUPERIOR COURT NO. 325276, OR UNTIL SUCH DATE AS SET BY THE CLERK OF THE BOARD ON WRITTEN REQUEST OF EITHER PARTY, WHICH DATE SHALL NOT BE SOONER THAN 30 DAYS AFTER SAID REQUEST.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

- 3 MINUTE ORDER NO.78-14: THE CHAIRMAN OF THE BOARD OF EQUALIZATION VERBALLY RECESSED THE MEETING AT 10:00 A.M. ON THE 7TH DAY OF FEBRUARY, 1978, UNTIL 10:00 A.M. ON THE 8TH DAY OF FEBRUARY, 1978.

February 8, 1978

The Board of Equalization reconvened at 10:00 A.M. on the 8th day of February, 1978, in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, CA., in accordance with Minute Order No. 78-14. All members of the Board of Equalization were present, except Supervisor Barton, who phoned and stated he was on his way to the meeting and Supervisor Edmonds, excused to attend to County Business. Vice-Chairman Duncan presided at the meeting.

- 4 MINUTE ORDER NO. 78-15: **ACCEPTED** STIPULATION ON APPLICATION NO. 77-55 REGARDING REDUCTION IN ASSESSMENT FILED BY SBC INDUSTRIES, DBA PRESTO LOGS DISTRIBUTOR; WAIVED THE APPEARANCE OF THE TAXPAYER AT THE PUBLIC HEARING AND CORRECTED THE ASSESSMENT AS FOLLOWS: PERSONAL PROPERTY CHANGED FROM \$176,420.00 TO \$46,250.00 GIVING A FULL VALUE BY STIPULATION OF \$46,250.00 IN ACCORDANCE WITH ~~THE~~ STIPULATION FILED WITH THE CLERK.

- 7 MINUTE ORDER NO.78-18: APPROVED THE ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 10:30 A.M. ON THE 8TH DAY OF FEBRUARY, 1978.

Upon motion of Supervisor Thompson, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Thompson, Marchand, Duncan. Noes: None. Absent: Barton, Edmonds.

X W. E. Duncan
CHAIRMAN OF THE BOARD OF SUPERVISORS &
BOARD OF EQUALIZATION, COUNTY OF YOLO, STATE
OF CALIFORNIA

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors & Board of Equalization

BY *B. A. Rodgers* Deputy

TYPED BY *bar*
PROOF READ BY *bar*

JANUARY 25, 1978
FEBRUARY 7 & 8, 1978

X M E Duncan
CHAIRMAN OF THE BOARD OF SUPERVISORS
& BOARD OF EQUALIZATION, COUNTY OF
YOLO, STATE OF CALIFORNIA.

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK
Ex-Officio Clerk of the Board of
Supervisors & Board of Equalization

BY *Baldwin A. Rodgers*
Deputy

TYPED BY *JS*
PROOF READ BY *PM+BR*

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February 7, 1978

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 7th day of February, 1978, at 9:55 A.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, CA. All members of the Board of Equalization were present on roll call. Chairman Edmonds presided at the meeting. County Counsel Charles Mack was present to advise the Board of Equalization. The meeting was recorded on the County Tape Recorder.

- 1 MINUTE ORDER NO. 78-12: CONTINUED THE HEARING SET FOR FEBRUARY 7, 1978, AT 2:00 P.M., TO MARCH 14, 1978, AT 2:00 P.M., ON APPLICATION NO. 77-30, FOR REDUCTION IN ASSESSMENT, FILED BY INTERNATIONAL BUSINESS MACHINES CORPORATION, AS VERBALLY REQUESTED BY THE COUNTY COUNSEL'S OFFICE.

Upon motion of Supervisor Thompson, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

- 2 MINUTE ORDER NO. 78-13: APPROVED STIPULATION FOR APPLICATION NOS. 77-31 THROUGH 77-53, FOR REDUCTION IN ASSESSMENT, FILED BY XEROX CORPORATION, WHEREIN THE HEARING ON THE ABOVE-REFERENCED APPLICATIONS WILL BE CONTINUED UNTIL SUCH TIME AS A FINAL DECISION IS ENTERED IN THE CASE ENTITLED XEROX CORPORATION V. COUNTY OF SANTA CLARA, ET AL, SANTA CLARA COUNTY SUPERIOR COURT NO. 325276, OR UNTIL SUCH DATE AS SET BY THE CLERK OF THE BOARD ON WRITTEN REQUEST OF EITHER PARTY, WHICH DATE SHALL NOT BE SOONER THAN 30 DAYS AFTER SAID REQUEST.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

- 3 MINUTE ORDER NO. 78-14: THE CHAIRMAN OF THE BOARD OF EQUALIZATION VERBALLY RECESSED THE MEETING AT 10:00 A.M. ON THE 7TH DAY OF FEBRUARY, 1978, UNTIL 10:00 A.M. ON THE 8TH DAY OF FEBRUARY, 1978.

February 8, 1978

The Board of Equalization reconvened at 10:00 A.M. on the 8th day of February, 1978, in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, CA., in accordance with Minute Order No. 78-14. All members of the Board of Equalization were present, except Supervisor Barton, who phoned and stated he was on his way to the meeting and Supervisor Edmonds, excused to attend to County Business. Vice-Chairman Duncan presided at the meeting.

- 4 MINUTE ORDER NO. 78-15: **ACCEPTED** STIPULATION ON APPLICATION NO. 77-55 REGARDING REDUCTION IN ASSESSMENT FILED BY SBC INDUSTRIES, DBA PRESTO LOGS DISTRIBUTOR; WAIVED THE APPEARANCE OF THE TAXPAYER AT THE PUBLIC HEARING AND CORRECTED THE ASSESSMENT AS FOLLOWS: PERSONAL PROPERTY CHANGED FROM \$176,420.00 TO \$46,250.00 GIVING A FULL VALUE BY STIPULATION OF \$46,250.00 IN ACCORDANCE WITH ~~THE~~ STIPULATION FILED WITH THE CLERK.

Upon motion of Supervisor Thompson, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Thompson, Marchand, Duncan. Noes: None. Absent: Barton, Edmonds.

- 5 MINUTE ORDER NO. 78-16: CONTINUED THE HEARINGS SET FOR APPLICATION NO. 77-60, FOR REDUCTION IN ASSESSMENT FILED BY LEVIN METALS CORPORATION, TO MARCH 21, 1978, AT 2:00 P.M. AND APPLICATION NO. 77-57, FOR REDUCTION IN ASSESSMENT, FILED BY FRANK CROWLEY-RICHARD PARTAIN, TO MARCH 21, 1978, AT 2:30 P.M. SAID ABOVE MATTERS WERE CONSIDERED AT A HEARING HELD ON FEBRUARY 8, 1978, SHORTLY AFTER 10:00 A.M.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Thompson, Marchand, Duncan. Noes: None. Absent: Barton, Edmonds.

- 6 MINUTE ORDER NO. 78-17: APPROVED BOARD OF EQUALIZATION MINUTES FOR JANUARY 25, 1978, PREPARED BY THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Thompson, Marchand, Duncan. Noes: None. Absent: Barton, Edmonds.

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 14th day of February 1978, at 2:00 P.M. All members of the Board of Equalization were present, except Supervisor Barton. Chairman Edmonds presided at the meeting. County Counsel Charles R. Mack was present. The meeting was recorded on the County Tape Recorder.

The Board recessed at 2:05 P.M. to allow time for the County Counsel to review the matter, as the person from his office that was working on Application No. 77-2, was not available to appear before the Board.

The Board of Equalization reconvened at 3:10 P.M. All members of the Board of Equalization were present, except Supervisor Barton. Chairman Edmonds presided at the meeting. Assistant Assessor Harold Brundige, Supervising Auditor Appraiser Samuel Berbena, and Chief Appraiser Malcolm Nicolson, represented the County Assessor's Office. County Counsel Charles Mack was present.

- 1 MINUTE ORDER NO. 78-19: DENIED APPLICATION NO. 77-2, FOR A REDUCTION IN ASSESSMENT, AS FILED BY CHESTER L. COX, AS IT WAS FOUND THAT MR. COX FAILED TO FILE AN AFFADAVIT WITH THE ASSESSOR ON OR BEFORE APRIL 1, 1977, AS REQUIRED BY LAW. THE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON FEBRUARY 14, 1978, SHORTLY AFTER 3:10 P.M. IN THE ABSENCE OF MR. COX. THE CLERK HAD PREVIOUSLY INFORMED THE BOARD THAT MR. COX WAS SENT NOTICE OF THIS HEARING ON DECEMBER 27, 1977.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the Above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Marchand, Edmonds, Noes: None Absent: Barton

- 2 MINUTE ORDER NO. 78-20: REFERRED APPLICATION NO. 77-56; FOR A REDUCTION IN ASSESSMENT, AS FILED BY JOE L. BORBA, BACK TO THE COUNTY ASSESSOR TO RE-EVALUATE, AT IT WAS FOUNTY THAT THE VALUE FIGURED BY THE ASSESSOR FOR 6 YEARS IS NOT PROPER, AS IT SHOULD BE FIGURED ON A 3 YEAR BASIS AND THAT BY VIRTUE OF THE CONTRACT ITSELF, THAT MR. BORBA HAD WITH D.Q.U. IS SELF EXPLANATORY. THE BOARD REQUESTED THE COUNTY ASSESSOR TO REPORT BACK TO THE BOARD ON THIS MATTER ON MARCH 7, 1978, AT 2:00 P.M. THE MATTER WAS CONSIDERE-AT A PUBLIC HEARING HELD ON FEBRUARY 14, 1978, SHORTLY AFTER 3:10 P.M. IN THE PRESENCE OF MR. BORBA.

Upon motion of Supervisor Thompson, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Marchand, Edmonds Noes: None Absent: Barton

- 3 MINUTE ORDER NO. 78-21: DENIED APPLICATION NO. 77-5, FOR A REDUCTION IN ASSESSMENT, AS FILED BY SERVICE SYSTEMS CORPORATION, AS IT WAS FOUND THAT THIS MATTER WAS BEYOND THE BOARD OF EQUALIZATION'S JURISDICTION TO CONSIDER THIS MATTER. THE FINDING WAS MADE ON THE ADVICE OF THE COUNTY COUNSEL CHARLES R. MACK.

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Marchand, Edmonds Noes: None Absent: Barton

- 4 MINUTE ORDER NO. 78-22: APPROVED ADJOURNMENT OF BOARD OF EQUALIZATION MEETING AT 3:20 P.M. ON THE 14TH DAY OF FEBRUARY, 1978.

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Marchand, Edmonds. Noes: None Absent: Barton.

Arthur H. Edmonds
CHAIRMAN OF THE BOARD OF SUPERVISORS
AND BOARD OF EQUALIZATION.
COUNTY OF YOLO, STATE OF CALIFORNIA.

LAURENCE P. HENIGAN, COUNTY CLERK.
Ex-Officio Clerk of the Board of
Supervisors & Board of Equalization

BY *John E. Duncan*
Deputy

TYPED BY JS
PROOF READ BY CAR + RM

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FEBRUARY 21, 1978

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 21st day of February, 1978, at 2:30 P.M., in the Board of Supervisors Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present on roll call. Chairman Edmonds presided at the meeting. County Counsel Charles Mack was present to advise the Board of Equalization. The meeting was recorded on the County Tape Recorder.

388 FEBRUARY 28, 1978
MARCH 7, 1978

1 MINUTE ORDER NO. 78-23: ADOPTED THE FINDINGS, CONCLUSIONS AND ORDER, IN THE MATTER OF THE APPLICATION OF JOHN & EMILY DEBO, JR., APPLICATION NO. 77-13, AS PREPARED BY THE COUNTY COUNSEL'S OFFICE. SAID ABOVE MATTER WAS CONSIDERED AT A HEARING HELD ON FEBRUARY 21, 1978, AT 2:30 P.M.

Upon motion of Supervisor Thompson, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds Noes: None Absent: None

2 MINUTE ORDER NO. 78-24: APPROVED THE ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 4:35 P.M. ON THE 21ST DAY OF FEBRUARY, 1978, UNTIL MARCH 7, 1978, AT 2:00 P.M. FOR THE COUNTY ASSESSOR TO REPORT BACK TO THE BOARD OF EQUALIZATION ON APPLICATION NO. 77-56, FILED BY JOE L. BORBA.

Upon motion of Supervisor Thompson, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds Noes: None Absent: None

William R. Edmonds
CHAIRMAN OF THE BOARD OF SUPERVISORS
AND BOARD OF EQUALISATION.
COUNTY OF YOLO, STATE OF CALIFORNIA

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *John E. Duncan*
Deputy

TYPED BY *JD*
PROOF READ BY *BAE+RM*

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MARCH 7, 1978

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 7th day of March 1978, at 9:35 A.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present on roll call. Chairman Edmonds presided at the meeting. County Counsel Charles Mack was present to advise the Board of Equalization. The Hearing was recorded on the County Tape Recorder.

1 MINUTE ORDER NO. 78-25: AUTHORIZED THE CLERK TO RESCHEDULE APPLICATIONS TO BE HEARD BEFORE THE BOARD OF EQUALIZATION, NAMELY APPLICATION NO. 77-17 THRU 77-28, FILED BY F.M.E. CORPORATION, APPLICATION NO. 77-30, FILED BY IBM AND APPLICATION NO. 77-61, FILED BY MOBIL OIL CORPORATION, ON MARCH 14, 1978, BEGINNING AT 2:00 P.M. TO APRIL 25, 1978, BEGINNING AT 2:00 P.M.

Upon motion of Supervisor Marchand, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None Absent: None

The Board of Equalization recessed at 9:40 A.M. and reconvened at 2:05 P.M. All members of the Board of Equalization were present. Chairman Edmonds presided at the meeting.

2 MINUTE ORDER NO. 78-26: ACCEPTED STIPULATION ON APPLICATION NO. 77-56, FILED BY JOE L. BORBA, WAIVED THE APPEARANCE OF THE TAXPAYER AT THE PUBLIC HEARING AND CORRECTED THE ASSESSMENT AS FOLLOWS: LAND CHANGED FROM \$21,400 TO \$6,860 FOR A TOTAL VALUE OF \$6,860.00, IN ACCORDANCE WITH THE STIPULATION PRESENTED TO THE BOARD BY THE COUNTY ASSESSOR AND FILED WITH THE CLERK. SAID ABOVE MATTER WAS CONSIDERED BY THE BOARD ON MARCH 7, 1978, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Thompson, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None Absent: None

3 MINUTE ORDER NO. 78-27: APPROVED THE ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 2:09 P.M. ON THE 7TH DAY OF MARCH, 1978.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

March 7, 1978
MARCH 21, 1978

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Ayes: Duncan, Barton, Thompson, Marchand, Edmonds

Noes: None

Absent: None

Arthur Edmonds
CHAIRMAN OF THE BOARD OF SUPERVISORS
AND BOARD OF EQUALIZATION
COUNTY OF YOLO, STATE OF CALIFORNIA

LAURENCE P. HENIGAN COUNTY CLERK,
Ex Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *Greta E. Duncan*
Deputy

TYPED BY SS
PROOF READ BY BARLRM

MARCH 14, 1978

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 14th day of March, 1978, at 3:06 P.M. in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present on roll call, except Chairman Edmonds, who is attending a meeting in Washington D.C. Vice-Chairman Duncan presided at the meeting. County Counsel Charles Mack was present to advise the Board of Equalization. The meeting was recorded on the County Tape Recorder.

- 1 MINUTE ORDER NO. 78-28: RESCHEDULED APPLICATION NO. 77=71, FILED BY MULTI-VIEW SYSTEMS OF WOODLAND, INC., FROM MARCH 15, 1978, AT 9:00 A.M. TO APRIL 18, 1978, AT 2:00 P.M. ON ADVICE OF THE COUNTY COUNSEL CHARLES MACK.

Upon motion of Supervisor Marchand, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Duncan. Noes: None Absent: Edmonds.

- 2 MINUTE ORDER NO. 78-29: APPROVED THE ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 3:09 P.M. ON THE 14TH DAY OF MARCH, 1978.

Upon motion of Supervisor Marchand, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered the following vote:

Ayes: Barton, Thompson, Marchand, Duncan. Noes: None Absent: Edmonds.

W. E. Duncan
VICE-CHAIRMAN OF THE BOARD OF SUPERVISORS
AND BOARD OF EQUALIZATION
COUNTY OF YOLO, STATE OF CALIFORNIA

LAURENCE P. HENIGAN, COUNTY CLERK.
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *Greta E. Duncan*
Deputy.

TYPED BY is
PROOF READ BY BARLRM

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 21st day of March, 1978, at 2:00 P.M. in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, CA. All members of the Board of Equalization were present on roll call, except Supervisor Marchand. Chairman Edmonds presided at the meeting. County Counsel Charles Mack was present to advise the Board of Equalization. County Assessor Marion Baker and Sam Berbena, Supervising Auditor-Appraiser were present representing the County Assessor's Office. The meeting was recorded on the County Tape Recorder.

- 1 MINUTE ORDER NO. 78-30: ACCEPTED STIPULATION ON APPLICATION NO. 77-60, FILED BY LEVIN METALS CORPORATION; WAIVED THE APPEARANCE OF THE TAXPAYER AT THE PUBLIC HEARING AND CORRECTED THE ASSESSMENT AS FOLLOWS: LAND CHANGED FROM \$398,400.00 TO \$107,800.00 FOR A TOTAL VALUE OF \$170,800.00 IN ACCORDANCE WITH THE STIPULATION PRESENTED TO THE BOARD BY THE COUNTY ASSESSOR AND FILED WITH THE CLERK, SAID ABOVE MATTER WAS CONSIDERED BY THE BOARD ON MARCH 21, 1978, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Edmonds Noes: None Absent: Marchand

- 2 MINUTE ORDER NO. 78-31: CONTINUED THE HEARING SET FOR MARCH 21, 1978, AT 2:30 P.M. TO APRIL 18, 1978, AT 2:00 P.M. TO CONSIDER APPLICATION NO. 77-57, FOR REDUCTION IN ASSESSMENT, FILED BY FRANK CROWLEY-RICHARD PARTIAN. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON MARCH 21, 1978, AT 2:30 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Edmonds Noes: None Absent: Marchand

- 3 MINUTE ORDER NO. 78-32: CONTINUED CONSIDERATION OF THE STIPULATION CONCERNING EQUALIZATION APPLICATION NO. 74-43, AND 75-20, (SPRECKLES SUGAR), PREPARED BY THE COUNTY COUNSEL'S OFFICE TO MARCH 28, 1978, AT 3:00 P.M. AS REQUESTED BY THE COUNTY COUNSEL'S OFFICE.

Upon motion of Supervisor Barton, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Edmonds Noes: None Absent: Marchand.

- 4 MINUTE ORDER NO. 78-33: APPROVED THE BOARD OF EQUALIZATION MINUTES FOR FEBRUARY 7, 8, 14, and 21, 1978, AND MARCH 7 AND 14, 1978, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Thompson, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Edmonds. Noes: None Absent: Marchand.

- 5 MINUTE ORDER NO. 78-34: APPROVED THE ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 2:11 P.M. ON THE 21ST DAY OF MARCH, 1978.

Upon motion of Supervisor Barton, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Edmonds. Noes: None Absent: Marchand.

Arthur D. Edmonds
CHAIRMAN OF THE BOARD OF SUPERVISORS
AND BOARD OF EQUALIZATION
COUNTY OF YOLO, STATE OF CALIFORNIA

LAURENCE P. HENIGAN, COUNTY CLERK
EX-Officio Clerk of the Board of
Supervisors and Board of
Equalization.

BY *Bart A. Rodgers*
Deputy

TYPED BY *B*
PROOF READ BY *BARLEM*

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March 28, 1978
APRIL 4, 1978

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 28th day of March, 1978, at 3:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, CA. All members of the Board of Equalization were present on roll call, except Supervisor Duncan, Chairman Edmonds presided at the meeting. County Counsel Charles Mack was present to advise the Board of Equalization. Chief Deputy County Counsel Robert Rundstrom was present to advise the Assessor's Department. County Assessor Marion Baker was present representing the County Assessor's Department. The meeting was recorded on the County Tape Recording Machine.

- 1 MINUTE ORDER NO. 78-35: ACCEPTED STIPULATION CONCERNING BOARD OF EQUALIZATION APPLICATIONS NOS. 74-43 AND 75-20, FILED BY SPRECKLES SUGAR, WHICH PUTS THE FULL CASH VALUE OF THE PROPERTY IN APPLICATION NO. 74-43, AT \$12,631,983.00 AND PUTS THE FULL CASH VALUE OF THE PROPERTY IN APPLICATION NO. 75-20, AT \$15,690,421.00, IN ACCORDANCE WITH THE STIPULATION FILED WITH THE CLERK.

Upon motion of Supervisor Barton, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Barton, Thompson, Marchand, Edmonds, Noes: None Absent: Duncan.

- 2 MINUTE ORDER NO. 78-36: APPROVED THE ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 3:15 P.M. ON THE 28TH DAY OF MARCH, 1978.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Barton, Thompson, Marchand, Edmonds Noes: None Absent: Duncan

Arthur H. Edmonds
CHAIRMAN OF THE BOARD OF SUPERVISORS
AND BOARD OF EQUALIZATION,
COUNTY OF YOLO, STATE OF CALIFORNIA

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *Pete E. Duncan*

TYPED BY *BB*
PROOF READ BY *BB & RM*

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APRIL 4, 1978

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 4th day of April, 1978, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, CA. All members of the Board of Equalization were present on roll call, except Supervisors Duncan and Thompson excused to attend a meeting in Washington D.C. on behalf of the County of Yolo. Chairman Edmonds presided at the meeting. The meeting was recorded on the County Tape Recording Machine.

- 1 RESOLUTION NO. 78-1, FIXING A RATE OF ASSESSMENT ON ACREAGE BASIS FOR YOLO-ZAMORA WATER DISTRICT AT \$.77 PER ACRE ON EACH ACRE OF LAND WITHIN THE YOLO-ZAMORA WATER DISTRICT, WAS PASSED AND ADOPTED. THE CHAIRMAN OF THE BOARD OF SUPERVISORS, SITTING AS A BOARD OF EQUALIZATION, WAS AUTHORIZED TO SIGN THE RESOLUTION. THE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON APRIL 4, 1978, AT 2:00 P.M. THERE WERE NO PROTESTS FILED WITH THE CLERK.

Upon motion of Supervisor Barton, seconded by Supervisor Marchand, and duly carried, the above Resolution was passed and adopted by the following vote:

Ayes: Barton, Marchand, Edmonds, Noes: None, Absent: Duncan, Thompson.

- 2 MINUTE ORDER NO. 78-37: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 2:10 P.M. ON THE 4TH DAY OF APRIL, 1978.

Upon motion of Supervisor Marchand, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Barton, Marchand, Edmonds, Noes: None Absent: Duncan, Thompson.

Arthur H. Edmonds
CHAIRMAN OF THE BOARD OF SUPERVISORS
AND BOARD OF EQUALIZATION,
COUNTY OF YOLO, STATE OF CALIFORNIA

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization
BY _____

TYPED BY *BB*
PROOF READ BY *BB & RM*

APRIL 18, 1978

APRIL 18, 1978

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 18th day of April, 1978, at 2:05 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, CA. All members of the Board of Equalization were present on roll call, except Supervisor Marchand. Chairman Edmonds presided at the meeting. County Counsel Charles Mack was present to advise the Board of Equalization. County Assessor Marion Baker and Samuel Berbena were present representing the Assessor's Department. The meeting was recorded on the County Tape Recorder.

- 1 MINUTE ORDER NO. 78-38: ACCEPTED 3 STIPULATIONS PRESENTED BY THE COUNTY ASSESSOR PERTAINING TO APPLICATION NO. 76-1, FILED BY MULTI-VIEW SYSTEMS OF WOODLAND, INC.; WAIVED THE APPEARANCE OF THE TAXPAYER AT THIS HEARING AND CORRECTED THE ASSESSMENTS IN ACCORDANCE WITH THE 3 STIPULATIONS AS FOLLOWS AND FILED WITH THE CLERK: TAX RATE AREA 3-000, TAX BILL NO. 823, 1976-77 FULL VALUE ON ASSESSMENT ROLL: PERSONAL PROPERTY, \$318,820; TAX RATE AREA 3-000, TAX BILL NO. 997, 1976-77 FULL VALUE ON ASSESSMENT ROLL: POSSESSORY INTEREST, \$105,000 CHANGED TO FULL VALUE BY STIPULATION: POSSESSORY INTEREST, \$53,000; AND TAX RATE AREA 87-005, TAX BILL NO. 2606, 1976-77 FULL VALUE ON ASSESSMENT ROLL: IMPROVEMENTS, \$58,400 AND PERSONAL PROPERTY, \$231,280 PROPERTY, \$153,640 FOR A TOTAL VALUE OF \$212,040. SAID ABOVE MATTERS WERE CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON APRIL 18, 1978, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Barton, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Edmonds, Noes: None Absent: Marchand

- 2 MINUTE ORDER NO. 78-39: APPROVED BOARD OF EQUALIZATION MINUTES OF MARCH 21, 1978, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Thompson, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Edmonds, Noes: None Absent: Marchand

- 3 MINUTE ORDER NO. 78-40: CORRECTED MINUTE ORDER NO. 78-28, TO READ: "APPLICATION NO. 76-71", INSTEAD OF: "APPLICATION NO. 77-71".

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Edmonds, Noes: None Absent: Marchand

- 4 MINUTE ORDER NO. 78-41: ACCEPTED LETTER OF WITHDRAWAL OF APPLICATIONS NOS. 77-17 THRU 77-28, FILED BY F M E CORPORATION, IN ACCORDANCE WITH THE LETTER OF WITHDRAWAL FILED WITH THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Edmonds, Noes: None Absent: Marchand

- 5 MINUTE ORDER NO. 78-42: AMENDED MINUTE ORDER NO. 78-25 TO RESCHEDULE FOLLOWING APPLICATIONS:
1 - APPLICATION NO. 77-30, FILED BY I.B.M. FROM APRIL 25, 1978, TO MAY 16, 1978, AT 2:00 P.M.;
2 - APPLICATION NO. 77-61, FILED BY MOBIL OIL CORPORATION FROM APRIL 25, 1978, TO MAY 16, 1978, AT 2:00 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Edmonds, Noes: None Absent: Marchand

The Board of Equalization recessed at 2:20 P.M. and reconvened at 2:30 P.M. All members of the Board were present, except Supervisor Marchand. Chairman Edmonds presided at the meeting.

- 6 MINUTE ORDER NO. 78-43: AFTER ASKING THE CLERK IF PROPER NOTICE WAS GIVEN ON FRANK CROWLEY-RICHARD PARTIAN APPLICATION NO. 77-57, THE BOARD DENIED APPLICATION NO. 77-57, FOR NON-APPEARANCE OF THE TAXPAYERS AT THE PUBLIC HEARING HELD ON APRIL 18, 1978, SHORTLY AFTER 2:30 P.M.

Upon motion of Supervisor Barton, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Edmonds, Noes: None Absent: Marchand

APRIL 18, 1978
JUNE 27, 1978

MINUTE ORDER NO. 78-44: APPROVED THE ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 2:35 P.M. ON THE 18TH DAY OF APRIL, 1978.

Upon motion of Supervisor Barton, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Edmonds Noes: None Absent: Marchand

Arthur H. Edmonds
CHAIRMAN OF THE BOARD OF SUPERVISORS
AND BOARD OF EQUALIZATION
COUNTY OF YOLO, STATE OF CALIFORNIA

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization *pl*

BY *Pete E. Lucas*
Deputy

TYPED BY *TS*
PROOF READ BY *AA + CM*

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JUNE 27, 1978

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 27th day of June, 1978, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present on roll call. Chairman Edmonds presided at the meeting. Harold Brundige, Assistant County Assessor, and Samuel Berbena, Supervising Auditor Appraiser, were present to represent the County Assessor.

- 1 MINUTE ORDER NO. 78-45: ACCEPTED THE STIPULATION ON APPLICATION NO. 77-61, FILED BY MOBIL OIL CORPORATION DAA MOBILE CHEMICAL COMPANY; WAIVED THE APPEARANCE OF THE TAXPAYER AT THE PUBLIC HEARING AND CORRECTED THE ASSESSMENT AS FOLLOWS: CHANGED THE FULL VALUE OF THE IMPROVEMENTS FROM \$11,960,600 TO \$11,748,000 FOR A TOTAL VALUE OF \$14,998,780.00 IN ACCORDANCE WITH THE STIPULATION PRESENTED TO THE BOARD BY THE COUNTY ASSESSOR AND FILED WITH THE CLERK. THE ABOVE MATTER WAS CONSIDERED BY THE BOARD ON JUNE 27, 1978, AT 2:00 P.M.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

- 2 MINUTE ORDER NO. 78-46: CONTINUED PUBLIC HEARING ON APPLICATION NO. 77-30, FILED BY IBM, UNTIL JULY 18, 1978, AT 2:00 P.M., IN THE BOARD OF SUPERVISORS' CHAMBERS, ROOM 207, YOLO COUNTY COURTHOUSE, WOODLAND, CA. THE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON JUNE 27, 1978, AT 2:00 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

- 3 MINUTE ORDER NO. 78-47: APPROVED BOARD OF EQUALIZATION MINUTES FOR MARCH 28, 1978, APRIL 4, 1978 AND APRIL 18, 1978, PREPARED BY THE CLERK.

Upon motion of Supervisor Barton, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

- 4 MINUTE ORDER NO. 78-48: APPROVED ADJOURNMENT OF BOARD OF EQUALIZATION MEETING AT 2:10 P.M. ON THE 27TH DAY OF JUNE, 1978.

Upon motion of Supervisor Duncan, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

X *Arthur H. Edmonds*
CHAIRMAN OF THE BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION, COUNTY OF YOLO,
STATE OF CALIFORNIA

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization *pl*

BY *Pete E. Lucas* Deputy

TYPED BY *bar*
PROOF READ BY *bar + CM*

394 JULY 18, 1978
SEPTEMBER 26, 1978
OCTOBER 2, 1978

JULY 18, 1978

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 18th day of July, 1978, at 6:14 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, CA. All members of the Board of Equalization were present on roll call. Chairman Edmonds presided at the meeting. The meeting was recorded on the County Tape Recorder.

- 1 MINUTE ORDER NO. 78-49: AMENDED MINUTE ORDER NO. 78-46 TO RESCHEDULE PUBLIC HEARING ON APPLICATION NO. 77-30, FILED BY IBM, FOR REDUCTION IN ASSESSMENT, TO AN INDEFINITE TIME TO BE DETERMINED BY THE CLERK, APPLICANT AND THE ASSESSOR.

Upon motion of Supervisor Barton, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

- 2 MINUTE ORDER NO. 78-50: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 6:18 P.M. ON THE 18TH DAY OF JULY, 1978.

Upon motion of Supervisor Barton, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

x Arthur Edmonds
CHAIRMAN, BOARD OF SUPERVISORS &
BOARD OF EQUALIZATION, COUNTY OF
YOLO, STATE OF CALIFORNIA

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors & Board of Equalization

BY John E. Lucas Deputy

TYPED BY bar
PROOF READ BY bar

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September 26, 1978

The Yolo County Board of Supervisors, sitting as a Board of Equalization, met the 26th day of September, 1978, at 2:05 P.M. in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present. Chairman Edmonds presided at the meeting. Samuel Berbena, Supervising Auditor, was present to represent the Assessor's Office. The meeting was recorded on the County Tape Recorder.

- 1 MINUTE ORDER NO. 78-51: ABATED THE PENALTY OF \$1,880 LEVIED AGAINST ERNEST J. PFANNER, REGARDING FAILURE TO TIMELY FILE A BUSINESS PROPERTY STATEMENT WITH THE COUNTY ASSESSOR ON PARCEL 37-140-17 IN TAX RATE AREA 61-014. THE BOARD FOUND THAT THE FAILURE TO FILE THE PROPERTY STATEMENT WITHIN THE TIME REQUIRED WAS DUE TO REASONABLE CAUSE (NAMELY ILLNESS IN THE FAMILY) AND NOT DUE TO WILLFUL NEGLECT. PREVIOUSLY HE HAS ALWAYS FILED ON TIME. THE MATTER WAS HEARD IN THE PRESENCE OF MR. PFANNER.

Upon motion of Supervisor Thompson, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

- 2 MINUTE ORDER NO. 78-52: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 2:15 P.M. ON THE 26TH DAY OF SEPTEMBER, 1978.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

x Arthur Edmonds
CHAIRMAN, BOARD OF SUPERVISORS &
BOARD OF EQUALIZATION, COUNTY OF YOLO,
STATE OF CALIFORNIA

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors & Board of Equalization

BY John E. Lucas Deputy

TYPED BY bar
PROOF READ BY bar

OCTOBER 2, 1978

The Board of Supervisors sitting as a Board of Equalization met on October 2, 1978, at 9:00 A.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, CA, and due to the lack of a quorum, the Chairman verbally adjourned the meeting until October 3, 1978, at 9:45 A.M.

X Arthur H. Edmonds
CHAIRMAN, BOARD OF SUPERVISORS
& BOARD OF EQUALIZATION, COUNTY
OF YOLO, STATE OF CALIFORNIA

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors & Board of Equalization

BY Barbara Rodgers Deputy

TYPED BY bar
PROOF READ BY Barbara Rodgers

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OCTOBER 3, 1978

The Yolo County Board of Supervisors sitting as a Board of Equalization met on the 3rd day of October, 1978, at 9:45 A.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, CA. All members of the Board of Equalization were present on roll call, except Supervisor Marchand, who was ill. Chairman Edmonds presided at the meeting. County Assessor, Marion Baker, was present, representing the County Assessor's Office and Chief Deputy County Counsel Robert Rundstrom was present to advise the Board of Equalization. The meeting was recorded on the County Tape Recorder.

- 1 MINUTE ORDER NO. 78-53: ACCEPTED 22 STIPULATIONS PREPARED BY THE COUNTY ASSESSOR'S OFFICE AND FILED WITH THE CLERK; WAIVED THE APPEARANCE OF THE TAXPAYER AT THE PUBLIC HEARING AND CORRECTED THE ASSESSMENTS AS HEREBY STIPULATED PERTAINING TO THE FOLLOWING APPLICATIONS FILED ON OR BEFORE OCTOBER 2, 1978:

APPLICATION NO. 78-8, FILED BY GEORGE & RUTH ZISER;
APPLICATION NO. 78-9, FILED BY MARIANNE NIX;
APPLICATION NO. 78-10, FILED BY MICHAEL & ANITA MILLIGAN;
APPLICATION NO. 78-11, FILED BY KEY HIUK AND JONG S. KIM;
APPLICATION NO. 78-12, FILED BY FRANK ZINK, JR.;
APPLICATION NO. 78-13, FILED BY STANLEY YOUNG;
APPLICATION NO. 78-14, FILED BY JESUS BARBOSA;
APPLICATION NO. 78-15, FILED BY RICHARD K. OSWALD;
APPLICATION NO. 78-16, FILED BY WILLIAM A. LANE;
APPLICATION NO. 78-17, FILED BY EVELYN TIRRE;
APPLICATION NO. 78-18, FILED BY BENSON INDUSTRIES;
APPLICATION NO. 78-21, FILED BY RUSSELL & SUZANNE HANSEN;
APPLICATION NO. 78-22, FILED BY EDWARD BECHTHOLD;
APPLICATION NO. 78-26, FILED BY ROBERT AMACK;
APPLICATION NO. 78-28, FILED BY AMARYLISS A. & ROBERT CARDEN;
APPLICATION NO. 78-30, FILED BY ANTHONY GLAZEWSKI;
APPLICATION NO. 79-33, FILED BY CHARLES B. CRAVER;
APPLICATION NO. 78-43, FILED BY TED & ALTA GILL;
APPLICATION NO. 78-47, FILED BY FRANK & VIVIAN MEYER;
APPLICATION NO. 78-48, FILED BY JOHN & DIANE WALLACE;
APPLICATION NO. 78-56, FILED BY FRANK FARISH;
APPLICATION NO. 78-81, FILED BY VICTOR J. & SHARON J. BUCHER.

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Edmonds. Noes: None. Absent: Marchand.

- 2 MINUTE ORDER NO. 78-54: APPROVED THE ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 10:00 A.M. ON THE 3RD DAY OF OCTOBER, 1978.

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Edmonds. Noes: None. Absent: Marchand.

X Arthur H. Edmonds
CHAIRMAN, BOARD OF SUPERVISORS & BOARD
OF EQUALIZATION, COUNTY OF YOLO, STATE
OF CALIFORNIA

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors & Board of Equalization

BY Barbara Rodgers Deputy

TYPED BY bar
PROOF READ BY Barbara Rodgers

OCTOBER 31, 1978

The Yolo County Board of Supervisors, sitting as a Board of Equalization, met on the 31st day of October, 1978, at 9:49 A.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present on roll call. Chairman Edmonds presided at the meeting. The meeting was recorded on the County Tape Recorder.

- 1 MINUTE ORDER NO. 78-55: ADOPTED THE FINDINGS OF FACT, CONCLUSION AND ORDER FOR THE EL MACERO GOLF CLUB, APPLICATION NOS. 76-24 AND 76-25, TO BE FILED WITH THE CLERK. THE CHAIRMAN OF THE BOARD OF EQUALIZATION WAS AUTHORIZED TO SIGN THE DOCUMENT.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

BEFORE THE BOARD OF SUPERVISORS
COUNTY OF YOLO, STATE OF CALIFORNIA
SITTING AS A COUNTY BOARD OF EQUALIZATION

In the Matter of the Application
of

EL MACERO GOLF CLUB,
Applicant.

APPLICATION NOS. 76-24
and 76-25

FINDINGS, CONCLUSION AND ORDER

The above captioned applications for reduction came on regularly for hearing before the above entitled Board on September 28, 1977, and a continued hearing was held on October 12, 1977. The applicant was represented by Downey, Brand, Seymour, and Rohwer, Attorneys at law by Richard Worden, Esq. and James Day, Esq. The Assessor appeared by Harold E. Brundige, Assistant Assessor.

The application was heard and evidence, oral and documentary, was adduced and the matter was argued and submitted to the above entitled Board, which in consideration of the foregoing, makes the following findings, conclusions, and order:

FINDINGS

The Board of Supervisors of the County of Yolo, sitting as a County Board of Equalization, finds that it is true that:

1. The name of applicant is EL MACERO GOLF CLUB. Applicant is a non profit corporation.
2. Applicant's address is P.O. Box 5, El Macero, California.
3. A description of the property for which reduced assessment were sought is as follows: Assessors Parcel Nos. 33-250-1B-1 and 33-250-24-1. The two parcels consist of the El Macero Golf Course and Clubhouse.
4. The Assessor's and applicants opinions of full cash value (market value) of the property on March 1 of the assessment year in issue and the difference between those opinions are as follows:

	Parcel 33-250-18-1, Application 76-24			Parcel 33-250-24-1, Application 76-25		
	Assessor's Opinion	Applicant's Opinion	Reduction Requested	Assessor's Opinion	Applicant's Opinion	Reduction Requested
Land	\$ 13,600	\$ 5,280	8,320	491,200	244,000	247,000
Improvements	543,600	432,500	111,100	262,800	262,800	0
Personal Prop.	175,460	140,230	35,230	-	-	-
Net Total Value	732,660	578,010	154,650	754,000	506,800	247,200

5. The two parcels constitute an economic unit and should be combined for valuation purposes. The Assessors and Applicants combined opinions of full cash value (market value) of the property on March 1 of the assessment year in issue and the difference are as follows:

	Assessor's Opinion	Applicant's Opinion	Reduction Requested
Land	504,800	249,280	255,520
Improvements	806,400	695,300	111,100
Personal Property	<u>175,460</u>	<u>140,230</u>	<u>35,230</u>
Net Total Value	1,486,660	1,084,810	401,850

6. A statement of the method of valuation used by the Assessor in appraising the property is that the Assessor used the method specified by the following enactments:

(a) Article 13, § 1, of the California Constitution mandates (unless otherwise provided) assessment at fair market value.

(b) Article 13, § 10 of the California Constitution mandates that certain real property

used exclusively for non profit golf courses shall be assessed on the basis of such use.

(c) Revenue & Taxation Code § 401 requires the Assessor to assess all property at 25% of full cash value.

(d) Revenue & Taxation Code § 110 and 18 CAC § 2 define and equate fair market value and full cash value.

(e) Government Code § 15606 commands the State Board of Equalization as follows:

1) In subsection (c) to prescribe rules and regulations to govern all local boards of equalization when equalizing and assessors when assessing.

2) In subsection (e) to prepare and issue instructions to assessors designed to promote uniformity in assessments.

3) In subsection (f) it is specified that the rules and regulation and instructions shall include but not be limited to classification of kinds of properties and evaluation procedures.

(f) Revenue & Taxation Code § 401.5 mandates the State Board of Equalization to issue to Assessors information to promote uniformity in appraisal practices.

(g) The State Board of Equalization has promulgated Chapter 2 of Title 18 of the California Administrative Code which includes the following relevant provisions.

Rule 2 Definition of Value

Rule 3 Value Approaches

Rule 4 The Comparative Sales Approach

Rule 6 The Replacement Cost Approach

Rule 8 The Income Approach

(h) The State Board of Equalization has issued AH 510, an Assessors Handbook setting forth guidelines for the appraisal of golf courses. That handbook discusses the application to golf courses of the comparative sales, replacement cost, income and stock and debt approaches to value.

7. This Board finds that the method of valuation set forth in the preceding paragraph is reasonable and follows the standards prescribed by law and is neither arbitrary nor an abuse of discretion and makes the statement that it is the method of valuation used by this Board.

8. This Board hereby finds that the full cash value (market value) of the golf course in question on the lien date in question was \$1,486,660, and in doing so relief on the opinion as to value of the Assessor and the methods which comprise the means by which the Assessor implemented and reached the ultimate valuation goals set forth in the enactments listed in Finding No. 6 above. These methods of implementation are set forth in the following findings:

9. In forming this opinion, the Assessor considered four approaches to value, the comparative sales approach, the replacement cost approach, the income approach and the stock and the stock and debt approach.

10. In considering the sales approach, the Assessor considered the availability of reliable market data. The data considered consisted of a 1966 sale of the subject property and seven sales asserted by applicant to be comparable. The Assessor factored up this sale to account for the passage of time but considers this sale a poor indicator value.

11. The Assessor considered the seven sales asserted by applicant. All seven sales are located outside Yolo County; however, the Assessor does not deem out of county location per se to disqualify consideration. The Assessor does not consider the so sales to be comparable and this Board finds that they are not in that

(a) The locations are so remote as to destroy comparability.

(b) The sales of golf courses located in the Bay Area Area are in an area of higher ratio of population to golf courses and this difference destroys comparability. In particular, an adjustment of \$250,000 per golf course is of such magnitude (25% of applicants opinion of the value of the subject property for Bay Area location) as shows those golf courses not to be comparable.

(c) The magnitude of the aggregate adjustments to value necessary to compare any of the seven asserted comparables is great enough to destroy comparability.

(d) Sale No. 4 was a bankruptcy sale and followed a history of unsuccessful operation of the property.

(e) Sale No. 5 occurred in 1977 and was more than 90 days after lien date and is not admissible.

(f) Sale No. 7 is of the Cameron Park Course and occurred during a slump in the market and reflected the particular marketing difficulties of the surrounding residential development.

12. The Assessor considered the income approach. It is preferred for this property because reliable sales data for comparative property is not available. In doing so, the Assessor considered income, expenses and capitalization rate.

13. The income considered was that of a hypothetical income stream imputed to the property. Imputation is necessary because the subject property is operated as a non profit corporation and on a membership basis. The income so imputed included the following green fee schedule:

weekdays	\$5
weekends	\$7
weekends, twilight	\$5

This schedule was based on a review of courses in the area. No twilight fee was included for weekday play. A twilight fee is a reduced fee to encourage play late in the day and to account for a risk of not completing a round of play before dark. The Riverbend Golf Course in nearby East Yolo does not use a twilight fee and such is not necessary to encourage play at El Macero. The Applicant used the same weekend fee but would reduce the weekday fee and the weekend twilight fee to \$4 and would use a weekday twilight fee of \$2.50. The reduction from \$7 to \$4 is almost half and is too great for such play. The proposed weekday twilight reduction from \$7 to \$2.50 is so great as to threaten morning play during weekdays. In other respects, Assessor and Applicant agree as to imputed income.

14. The Assessor and Applicant used the same expenses for the income approach and they are reasonable.

15. The Assessor used a capitalization rate of 10.5%. This was based on a band of investment method based on a wide survey of industrial and commercial loans in this area. The band of investment method was chosen over the other alternative of Rule 8(g). The other alternative is a market derived rate. There are not sufficient golf course sales to determine such a rate. Applicant asserts the proper rate to be 13.5% because this is the return applicant feels an investor would desire for investing in this property. Such a desire by investor is not one of the methods permitted by Rule 8(g), and properties typically do not yield the return desired by investors. Applicant challenged the 80% debt financing assumed by the Assessor in the band of investment approach on the ground banks will only lend 50% or so on golf courses. If this is the case, remaining finances must be by a junior loan. The Assessor has found by studies that the interest rate for second loans on industrial and commercial property in this area does not exceed the bank rates on the first loan. Applicant asserted that his appaiser contacted a vice president of Bank of America in San Francisco who said the bank would ask 10 1/2% or 11%. This is but one opinion from a banker outside this area.

16. The Assessor used a stock and debt approach, however, the Assessor gave the least importance to this approach. It is the least reliable because of limitations in the market for memberships in El Macero Golf Club. The approach is indeed sanctioned by the State Board of Equalization and for this reason was used. The approach requires determining the sales price of memberships, multiplying this by the number of members and adding outstanding indebtedness. This is a variant of the market approach in that it derives the value of the whole property from the market price of a fractional share of the equity interest in it. The Assessor used the initiation fee that was adopted and announced during the January preceding lien date and placed in effect in the April 1 immediately following lien date. This initiation fee is the price one must pay for membership in the El Macero Golf Club. It is a price established within 90 days after lien date. The Assessor used the actual number of members on lien date and added the indebtedness shown by an audit of the El Macero Golf Club books. Application urges a different Assessor's opinion based on the stock and debt approach to be an admission; however, that opinion was based on an erroneous lower data as to outstanding indebtedness.

17. The Assessor's final opinion as to value was based on a correlation of the forgoing approaches.

18. The assessed value of the property of issue here is estimated as an amount equal to the proper full cash value as determined herein multiplied by the ratio estimated under § 401 of the Revenue and Taxation Code, which is 25%.

CONCLUSION OF LAW

This Board makes the following conclusions of law:

1. The findings of fact made by this Board are supported by the weight of the evidence.
2. The methods of valuation employed by the Assessor and employed by this Board as set forth in the findings above are reasonable and follow the standards prescribed by law and are neither arbitrary nor an abuse of discretion.
3. In the comparative sales approach, sales may not be excluded from consideration merely because the property is located outside this County; but each sale must be judged on its own merits whether it is comparable to the subject property.
4. The use of junior and associate membership in applying the stock and debt approach to value to a golf course is sanctioned by AH 510 B.
5. Applicant is entitled to take nothing by its applications herein.

ORDER

IT IS HEREBY ORDERED that applicant take nothing by reason of applications 76-24 and 76-25 and those applications are hereby denied.

Pursuant to a formula stipulated to between Assessor and Applicant, which stipulation is hereby approved the values are reallocated as follows:

	76-24 33-250-18-1	76-25 33-250-24-1
Land	\$ 10,600	\$ 388,800
Improvements	546,600	365,200
Personal Property	175,460	-0-
Net Value	\$ 732,660	\$ 754,000

October 31, 1978
NOVEMBER 28, 1978

PASSED AND ADOPTED by the Board of Supervisors of the County of Yolo, State of California, this 31st day of October, 1978, by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

CHAIRMAN, BOARD OF SUPERISORS
& BOARD OF EQUALIZATION, COUNTY OF
YOLO, STATE OF CALIFORNIA

NOTICE IS HEREBY GIVEN pursuant to revenue and Taxation Code § 1611.5 that any request for a transcript of the proceedings must be made within sixty (60) days following the date of the final determination made by this Board.

- 2 MINUTE ORDER NO. 78-56: APPROVED THE MINUTES OF THE BOARD OF EQUALIZATION AS PREPARED BY THE CLERK FOR JUNE 27, JULY 18, SEPTEMBER 26, OCTOBER 2 AND OCTOBER 3, 1978.

Upon motion of Supervisor Thompson, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

- 3 MINUTE ORDER NO. 78-57: APPROVED THE ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 10:05 A.M. ON THE 31ST DAY OF OCTOBER, 1978.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

X *[Signature]*
CHAIRMAN OF THE BOARD OF SUPERVISORS
& BOARD OF EQUALIZATION

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization.

BY *[Signature]*
Deputy

TYPED BY ag
PROOF READ BY bar & rm

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NOVEMBER 28, 1978

The Yolo County Board of Supervisors, sitting as a Board of Equalization, met the 28th day of November, 1978, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, CA. All members of the Board of Equalization were present. Chairman Edmonds presided at the meeting. Assistant Assessor Harold Brundige and Barbara Miller, Senior Appraiser, were present, representing the County Assessor's Office. County Counsel Charles R. Mack was present to advise the County Board of Equalization. Deputy County Counsel Melba Yee was present to advise the County Assessor's Office. The meeting was recorded on the County Tape Recorder.

The Board of Equalization recessed at 2:01 P.M. and reconvened at 2:06 P.M. All members were present. Chairman Edmonds presided at the meeting.

- 1 MINUTE ORDER NO.78-58: DENIED APPLICATION NO. 78-20, FOR REDUCTION IN ASSESSMENT, FILED BY BURT LANCASTER, AND UPHELD THE ASSESSOR'S FULL VALUE FOR 1978-79 ON PARCEL NO. 32-200-18-1, AS FOLLOWS, IN ACCORDANCE WITH A COPY OF THE ASSESSOR'S RECOMMENDATION FILED WITH THE CLERK: LAND, \$13,600 AND IMPROVEMENTS, \$48,400 FOR A TOTAL VALUE OF \$62,000.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

- 2 MINUTE ORDER NO.78-59: ACCEPTED VERBAL WITHDRAWAL OF APPLICATION NO. 78-42, FOR REDUCTION IN ASSESSMENT, FILED BY JAMES G. AND BETTY J. SELF.

Upon motion of Supervisor Thompson, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

The Board of Equalization recessed at 2:33 P.M. and reconvened at 2:47 P.M. All members were present. Chairman Edmonds presided at the meeting.

- 3 MINUTE ORDER NO.78-60: DENIED APPLICATION NO. 78-44, FOR A REDUCTION IN ASSESSMENT, FILED BY JULIE A. WAHL, FOR IMPROPER FILING, THE APPLICATION WAS NOT SIGNED BY THE APPLICANT WHEN FILED WITH THE CLERK, AND THE APPLICANT WAS ABSENT AT THE HEARING.

Upon motion of Supervisor Thompson, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Marchand, Edmonds. Noes: Barton. Absent: None.

- 4 MINUTE ORDER NO. 78-61: ACCEPTED THE STIPULATION PREPARED BY THE COUNTY ASSESSOR'S OFFICE ON APPLICATION NOS. 78-111 AND 78-112, FOR A REDUCTION IN ASSESSMENT, FILED BY LAWRENCE D. AND MARILYN HANSEN. WAIVED THE APPEARANCE OF THE APPLICANTS AT THIS HEARING AND CORRECTED THE ASSESSMENT, IN ACCORDANCE WITH THE STIPULATION FILED WITH THE CLERK: 1 - APPLICATION NO. 78-111, PARCEL NO. 49-130-16-1-NO CHANGE. LAND VALUE ASSESSED AT \$9,920; 2 - APPLICATION NO. 78-112, PARCEL NO. 49-130-18-1-LAND-\$3,600 AND IMPROVEMENTS-\$35,000. TOTAL VALUE AS STIPULATED, INCLUDING BOTH PARCELS MENTIONED ABOVE FOR 1978-79-\$48,520.00. SAID ABOVE MATTERS WERE CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 28, 1978.

Upon motion of Supervisor Thompson, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

- 5 MINUTE ORDER NO. 78-62: ACCEPTED THE STIPULATION PREPARED BY THE COUNTY ASSESSOR'S OFFICE ON APPLICATION NO. 78-280, FOR A REDUCTION IN ASSESSMENT, FILED BY DAVID NORTON. WAIVED THE APPEARANCE OF THE TAXPAYER AT THIS HEARING AND CORRECTED THE ASSESSMENT AS FOLLOWS, IN ACCORDANCE WITH THE STIPULATION FILED WITH THE CLERK: LAND LEFT AT \$7,600 AND IMPROVEMENTS CHANGED FROM \$60,000 TO \$50,100 FOR A FULL VALUE FOR 1978-79 OF \$57,700.

Upon motion of Supervisor Duncan, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

- 6 MINUTE ORDER NO. 78-63: APPROVED BOARD OF EQUALIZATION MINUTES FOR OCTOBER 31, 1978, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Thompson, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

- 7 MINUTE ORDER NO. 78-64: ACCEPTED THE WITHDRAWAL OF APPLICATION NO. 78-278, FOR A REDUCTION IN ASSESSMENT, FILED BY MONTGOMERY WARD, IN ACCORDANCE WITH THE LETTER FILED WITH THE CLERK; ACCEPTED THE WITHDRAWAL OF APPLICATION NO. 78-177, FOR A REDUCTION IN ASSESSMENT, FILED BY ELIZABETH ANN MCCOMB, IN ACCORDANCE WITH THE LETTER FILED WITH THE CLERK; AND ACCEPTED THE WITHDRAWAL OF APPLICATIONS NOS. 78-24 AND 78-25, FOR A REDUCTION IN ASSESSMENT, FILED BY RALPH S. SOMMER, ON PARCELS NOS. 33-420-23 AND 33-420-20, IN ACCORDANCE WITH THE LETTER FILED WITH THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

- 8 MINUTE ORDER NO. 78-65: ACCEPTED THE WITHDRAWAL OF APPLICATION NO. 78-45, AKA APPLICATION NO. 78-179, FOR A REDUCTION IN ASSESSMENT, AS FILED BY J. E. & EDITH P. MACE, IN ACCORDANCE WITH THE LETTER FILED WITH THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

- 9 MINUTE ORDER NO. 78-66: DETERMINED THAT THERE HAS BEEN NO CHANGE OF OWNERSHIP PERMITTING OR REQUIRING A CHANGE FROM THE 1975-76 VALUATION CREATED BY A TRUST FOR MR. AND MRS. SUTTNER AND THEIR GRANDSON. ADJUSTED THE PROPERTY ASSESSMENT BACK TO THE 1975 BASE YEAR AS FOLLOWS, IN ACCORDANCE WITH THE RECOMMENDATION FILED WITH THE CLERK: LAND-\$11,600 AND IMPROVEMENTS-\$33,200 FOR A FULL VALUE FOR 1978-79 OF \$44,800. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 28, 1978, AT 3:40 P.M., IN THE PRESENCE OF MR. LOUIS N. DESMOND, ATTORNEY AT LAW, REPRESENTING MR. AND MRS. SUTTNER.

Upon motion of Supervisor Duncan, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson. Noes: Marchand, Edmonds. Absent: None.

The Board of Equalization recessed at 2:34 P.M. and reconvened at 2:35 P.M. All members were present. Chairman Edmonds presided at the meeting.

- 10 MINUTE ORDER NO. 78-67: ACCEPTED THE VERBAL WITHDRAWAL OF APPLICATION NO. 78-117, FOR A REDUCTION IN ASSESSMENT, FILED BY GEORGE L. SCOTT.

Upon motion of Supervisor Duncan, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

The Board of Equalization recessed at 2:46 P.M. and reconvened at 4:19 P.M. All members were present. Chairman Edmonds presided at the meeting.

- 11 MINUTE ORDER NO. 78-68: DENIED APPLICATION NO. 78-120, FOR A REDUCTION IN ASSESSMENT, FILED BY RICHARD & ROSE GRAHAM, AND UPHELD THE ASSESSOR'S FULL VALUE OFR 1978-79 AS FOLLOWS, IN ACCORDANCE WITH A COPY OF THE RECOMMENDATION FILED WITH THE CLERK: LAND-\$14,200 AND IMPROVEMENTS-\$45,400 FOR A TOTAL VALUE OF \$59,600. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 28, 1978, AT 4:20 P.M.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

- 12 MINUTE ORDER NO. 78-69: MOTION TO RE-SET APPLICATION NO. 78-36, FOR REDUCTION IN ASSESSMENT, FILED BY MILENA GILBERT, WAS WITHDRAWN AS MS. GILBERT ARRIVED AND THE BOARD AGREED TO HEAR THE PROTEST.

Motion made by Supervisor Marchand, and seconded by Supervisor Thompson, was withdrawn.

The Board of Equalization recessed at 4:35 P.M. and reconvened at 4:40 P.M. All members were present, except Supervisors Duncan and Barton. Chairman Edmonds presided at the meeting.

- 13 MINUTE ORDER NO. 78-70: DENIED APPLICATION NO. 78-36, FOR REDUCTION IN ASSESSMENT, FILED BY MILENA GILBERT AND UPHELD THE COUNTY ASSESSOR'S FULL VALUE FOR 1978-79 AS FOLLOWS, IN ACCORDANCE WITH THE RECOMMENDATION FILED WITH THE CLERK: LAND, \$7,200 AND IMPROVEMENTS, \$28,000 FOR A TOTAL VALUE OF \$35,200. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 28, 1978, SHORTLY AFTER 4:30 P.M., IN THE PRESENCE OF MS. GILBERT.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order wasso ordered by the following vote:

Ayes: Thompson, Marchand, Edmonds. Noes: None. Absent: Duncan, Barton.

- 14 MINUTE ORDER NO. 78-71: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 5:18 P.M. ON THE 28TH DAY OF NOVEMBER, 1978, UNTIL NOVEMBER 29, 1978, AT 9:00 A.M.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Thompson, Marchand, Edmonds. Noes: None. Absent: Duncan, Barton.

[Signature]
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION, COUNTY OF YOLO,
STATE OF CALIFORNIA

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *[Signature]*
Deputy

TYPED BY bar
PROOF READ BY *[Signature]*

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NOVEMBER 29, 1978

The Yolo County Board of Supervisors, sitting as a Board of Equalization, met the 29th day of November, 1978, at 9:00 A.M., in the Board of Supervisors' Chambers, Room 207, in the Yolo County Courthouse, Woodland, CA. All members of the Board of Equalization were present on roll call. Chairman Edmonds presided at the meeting. Assistant Assessor Harold Brundige and Barbara Miller, Senior Appraiser, were present, representing the County Assessor's Office. County Counsel Charles R. Mack was present to advise the County Board of Equalization. The meeting was recorded on the County Tape Recorder.

- 1 MINUTE ORDER NO. 78-72: REFERRED APPLICATION NO. 78-46, FOR A REDUCTION IN ASSESSMENT, FILED BY FRED & KAREN TANBERG, TO THE COUNTY ASSESSOR'S STAFF TO WORK WITH MR. AND MRS. TANBERG TO TRY TO WORK OUT THE PROBLEMS DISCUSSED IN THE HEARING TODAY AND REPORT BACK TO THE BOARD ON DECEMBER 6, 1978, AT 9:00 A.M. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 29, 1978, SHORTLY AFTER 9:00 A.M. IN THE PRESENCE OF MR. AND MRS. TANBERG.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

- 2 MINUTE ORDER NO. 78-73: REFERRED APPLICATION NO. 78-49, FOR REDUCTION IN ASSESSMENT, FILED BY CECIL & ROSALINE ROOKER, TO THE COUNTY ASSESSOR'S STAFF TO WORK WITH MR. ROOKER TO TRY TO SOLVE SOME OF THE ISSUES RAISED AT TODAY'S HEARING AND TO REPORT BACK TO THE BOARD ON DECEMBER 13, 1978, AT 9:00 A.M. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 29, 1978, SHORTLY AFTER 9:20 A.M. IN THE PRESENCE OF MR. ROOKER.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

- 3 MINUTE ORDER NO. 78-74: THE MOTION TO PLACE THE FULL VALUE OF APPLICATION NO. 78-50, FOR A REDUCTION IN ASSESSMENT, FILED BY PETER ANDERS, AT \$31,000.00 PLUS 6% UNDER PROP. 13 AND THE JARVIS-GANN FACTOR FOR A TOTAL VALUE OF \$32,200.00, DIED DUE TO THE VOTE OF TWO AYES AND THREE NOES.

The ^{above} motion ^{made by} Supervisor Marchand, ^{and} seconded by Supervisor Barton, died due to the following vote:

Ayes: Barton, Marchand. Noes: Duncan, Thompson, Edmonds. Absent: None.

- 4 MINUTE ORDER NO. 78-75: DENIED APPLICATION NO. 78-50, FOR A REDUCTION IN ASSESSMENT, FILED BY PETER ANDERS, AND UPHELD THE ASSESSOR'S FULL VALUE FOR 1978-79 AS FOLLOWS, IN ACCORDANCE WITH A COPY OF THE RECOMMENDATION FILED WITH THE CLERK: LAND, \$7,000 AND IMPROVEMENTS, \$32,780 FOR A TOTAL VALUE OF \$39,780.00. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 29, 1978, SHORTLY AFTER 11:00 A.M. IN THE PRESENCE OF PETER ANDERS.

Upon motion of Supervisor Thompson, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Thompson, Edmonds. Noes: Barton, Marchand. Absent: None.

The Board of Equalization recessed at 12:14 P.M. and reconvened at 12:18 P.M. All members were present. Chairman Edmonds presided at the meeting.

- 5 MINUTE ORDER NO. 78-76: REFERRED APPLICATION NO. 78-52, FOR A REDUCTION IN ASSESSMENT, FILED BY PETER ANDERS, TO THE COUNTY ASSESSOR'S STAFF TO WORK OUT THE ISSUES EXPRESSED AT THIS HEARING AND TO RESCHEDULE THIS MATTER AT A LATER DATE. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 29, 1978, SHORTLY AFTER 12:00 P.M. IN THE PRESENCE OF PETER ANDERS.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

- 6 MINUTE ORDER NO. 78-77: THE BOARD OF EQUALIZATION REQUESTED THE COUNTY ASSESSOR'S STAFF TO USE JANUARY, 1977, AS THE TRANSFER DATE IN REGARDS TO APPLICATION NO. 78-52, FILED BY PETER ANDERS.

Upon motion of Supervisor Duncan, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

- 7 MINUTE ORDER NO. 78-78: DENIED APPLICATION NO. 78-51, FOR A REDUCTION IN ASSESSMENT, FILED BY PETER ANDERS, AND UPHELD THE COUNTY ASSESSOR'S FULL VALUE FOR 1978-79 AS FOLLOWS, IN ACCORDANCE WITH A COPY OF THE RECOMMENDATION FILED WITH THE CLERK: LAND, \$15,600 AND IMPROVEMENTS, \$20,000 FOR A TOTAL VALUE OF \$35,600.00.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

- 8 MINUTE ORDER NO. 78-79: DENIED APPLICATION NO. 78-53, FOR A REDUCTION IN ASSESSMENT, FILED BY PETER ANDERS, AND UPHELD THE COUNTY ASSESSOR'S FULL VALUE FOR 1978-79 AS FOLLOWS, IN ACCORDANCE WITH A COPY OF THE RECOMMENDATION FILED WITH THE CLERK: LAND, \$14,200 AND IMPROVEMENTS, \$12,000.00 FOR A TOTAL VALUE OF \$26,200.00.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

- 9 MINUTE ORDER NO. 78-80: CONTINUED APPLICATIONS NOS. 78-54, FILED BY MARION R. BURTON; APPLICATION NO. 78-55, FILED BY ALLEAN BURTON AND APPLICATION NO. 78-87, FILED BY C. R. NISSEN, TRUSTEE, PENDING COURT DECISIONS, AND REQUESTED THE COUNTY ASSESSOR TO RE-SET THESE APPLICATIONS AT A LATER DATE.

Upon motion of Supervisor Thompson, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

- 10 MINUTE ORDER NO.78-81: CONTINUED HEARING ON APPLICATION NO. 78-57, FOR A REDUCTION IN ASSESSMENT, FILED BY STEVEN C. AND DEBORAH K. GODDEN, TO DECEMBER 13, 1978, AND THAT THE TIME BE SET BY THE CLERK, AS MR. AND MRS. GODDEN WERE NOT PRESENT FOR THE HEARING SET FOR NOVEMBER 29, 1978, AT 10:40 A.M. THIS WILL BE THE LAST CONTINUANCE GIVEN IN THIS MATTER.

Upon motion of Supervisor Thompson, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

The Board of Equalization recessed at 1:05 P.M. and reconvened at 1:15 P.M. All members were present. Chairman Edmonds presided at the meeting.

- 11 MINUTE ORDER NO.78-82: ADJUSTED THE 1978-79 FULL VALUE ON PARCEL NO. 49-344-04, APPLICATION NO. 78-83, FILED BY WINNIFRED & FRED KUHL, AT \$18,000.00 AS AGREED UPON BY THE ASSESSOR'S OFFICE AND MR. AND MRS. KUHL, IN THE PRESENCE OF THE BOARD OF EQUALIZATION. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON NOVEMBER 29, 1978, SHORTLY AFTER 12:00 NOON.

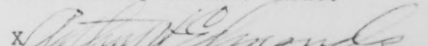
Upon motion of Supervisor Thompson, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

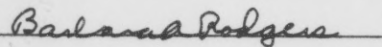
- 12 MINUTE ORDER NO. 78-83: APPROVED THE ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 1:17 P.M. ON NOVEMBER 29, 1978, UNTIL DECEMBER 5, 1978, AT 2:00 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.


CHAIRMAN, BOARD OF SUPERVISORS &
BOARD OF EQUALIZATION, COUNTY OF
YOLO, STATE OF CALIFORNIA

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors & Board of Equalization

BY  Deputy

TYPED BY bar
PROOF READ BY bar & A.M.

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DECEMBER 5, 1978

The Yolo County Board of Supervisors, sitting as a Board of Equalization, met on the 5th day of December, 1978, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, in the Yolo County Courthouse, Woodland, CA. All members of the Board of Equalization were present on roll call. Chairman Edmonds presided at the meeting. County Counsel Charles Mack was present to advise the Board of Equalization. Assistant Assessor Harold Brundige and Barbara Miller, Senior Appraiser, were present, representing the County Assessor's Office. The meeting was recorded on the County Tape Recorder.

- 1 MINUTE ORDER NO. 78-84: DENIED APPLICATION NO. 78-88, FOR A REDUCTION IN ASSESSMENT, FILED BY MARVIN & SUSAN BRIENES AND UPHELD THE ASSESSOR'S FULL VALUE FOR 1978-79 AS FOLLOWS, IN ACCORDANCE WITH A COPY OF THE RECOMMENDATION FILED WITH THE CLERK: LAND, \$6,000 AND IMPROVEMENTS, \$29,700 FOR A TOTAL VALUE OF \$35,700. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 5, 1978, SHORTLY AFTER 2:00 P.M., IN THE PRESENCE OF MR. BRIENES.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

- 2 MINUTE ORDER NO. 78-85: ACCEPTED THE VERBAL WITHDRAWAL OF APPLICATION NO. 78-91, FOR A REDUCTION IN ASSESSMENT, FILED BY WILLIS W. AND DOROTHY G. FOWLER.

Upon motion of Supervisors Duncan, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

The Board of Equalization recessed at 2:33 P.M. and reconvened at 2:45 P.M. All members were present. Chairman Edmonds presided at the meeting.

DECEMBER 5, 1978
DECEMBER 6, 1978

- 3 MINUTE ORDER NO. 78-86: CONTINUED APPLICATIONS NOS. 78-96 AND 78-98, FOR A REDUCTION IN ASSESSMENT, FILED BY B. MIKE AND SANDRA J. HAWKINS, TO DECEMBER 12, 1978, AT A TIME TO BE SET BY THE CLERK. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 5, 1978, SHORTLY AFTER 2:40 P.M.

Upon motion of Supervisor Thompson, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

The Board of Equalization recessed at 2:53 P.M. and reconvened at 3:00 P.M. All members were present. Chairman Edmonds presided at the meeting.

- 4 MINUTE ORDER NO. 78-87: CONTINUED APPLICATION NO. 78-97, FOR A REDUCTION IN ASSESSMENT, FILED BY MARY HAWKINS, TO DECEMBER 12, 1978, AT A TIME TO BE SET BY THE CLERK.

Upon motion of Supervisor Thompson, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

The Board of Equalization recessed at 3:11 P.M. and reconvened at 3:20 P.M. All members were present. Chairman Edmonds presided at the meeting.

- 5 MINUTE ORDER NO. 78-88: DENIED THE FOLLOWING APPLICATIONS FOR REDUCTION IN ASSESSMENT: NOS. 78-99, 78-100, 78-101, 78-102, 78-104, 78-105 AND 78-106, FILED BY GEORGIA M. EATON; NO. 78-103, FILED BY EDMOND L. EATON; NO. 78-107, FILED BY FRED M. EATON, ET AL, AND NOS. 78-108 AND 78-109, FILED BY FRED M. EATON. UPHELD THE ASSESSOR'S FULL VALUE FOR 1978-79, IN ACCORDANCE WITH THE RECOMMENDATIONS FILED WITH THE CLERK FOR THE ABOVE APPLICATIONS, WHICH WERE CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 5, 1978, SHORTLY AFTER 3:20 P.M., IN THE PRESENCE OF E.L. EATON, REPRESENTING THE APPLICANTS.

Upon motion of Supervisor Thompson, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

- 6 MINUTE ORDER NO. 78-89: CONTINUED APPLICATION NO. 78-165, FOR A REDUCTION IN ASSESSMENT, FILED BY ROSE CRUTCHER, AND APPLICATION NO. 78-166, FOR A REDUCTION IN ASSESSMENT, FILED BY WATER P. AND FLORENCE BLANKENSHIP, TO JANUARY OR FEBRUARY, 1979, AT A TIME TO BE SET BY THE CLERK. SAID ABOVE MATTERS WERE CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 5, 1978, SHORTLY AFTER 3:30 P.M.

Upon motion of Supervisor Barton, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

- 7 MINUTE ORDER NO. 78-90: APPROVED THE ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 3:34 P.M. ON THE 5TH DAY OF DECEMBER, 1978, UNTIL DECEMBER 6, 1978, AT 9:00 A.M.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

X Arthur H. Edmonds
CHAIRMAN, BOARD OF SUPERVISORS &
BOARD OF EQUALIZATION, COUNTY OF
YOLO, STATE OF CALIFORNIA

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY Barbara A. Rodgers Deputy

TYPED BY bar
PROOF READ BY Bar + A.M.

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DECEMBER 6, 1978

The Yolo County Board of Supervisors, sitting as a Board of Equalization, met on the 6th day of December, 1978, at 9:00 A.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, CA. All members of the Board of Equalization were present on roll call. Chairman Edmonds presided at the meeting. County Counsel Charles R. Mack was present to advise the Board of Equalization. Assistant Assessor Harold Brundige, John Lynch, Senior Appraiser, Barbara Miller, Senior Appraiser and Irma Natvig, Appraiser III, were present, representing the County Assessor's Office. The meeting was recorded on the County Tape Recorder.

- 1 MINUTE ORDER NO. 78-91: ACCEPTED THE STIPULATION PREPARED BY THE ASSESSOR'S OFFICE AND FILED WITH THE CLERK, ON APPLICATION NO. 78-46, FILED BY FRED M. AND KAREN TANBERG. WAIVED THE APPEARANCE OF THE TAXPAYERS AT THE PUBLIC HEARING AND CORRECTED THE ASSESSMENT AS HEREBY STIPULATED: CHANGED THE IMPROVEMENT VALUE FROM \$67,000 TO \$60,000 AND LEFT THE LAND VALUE AT \$9,200 FOR A TOTAL 1978-79 FULL CASH VALUE IN THE AMOUNT OF \$70,000.

Upon motion of Supervisor Marchand, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

- 2 MINUTE ORDER NO. 78-92: ACCEPTED THE STIPULATION PREPARED BY THE ASSESSOR'S OFFICE AND FILED WITH THE CLERK, ON APPLICATION NO. 78-49, FILED BY CECIL & ROSALINE ROOKER. WAIVED THE APPEARANCE OF THE TAXPAYER AT THIS PUBLIC HEARING AND CORRECTED THE ASSESSMENT AS HEREBY STIPULATED: CHANGED THE IMPROVEMENTS FROM \$59,200 TO \$39,920 AND LEFT THE LAND VALUE AT \$7,600 FOR A TOTAL 1978-79 FULL CASH VALUE IN THE AMOUNT OF \$47,520.

Upon motion of Supervisor Duncan, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

- 3 MINUTE ORDER NO. 78-93: CONTINUED APPLICATIONS NOS. 78-84 & 78-85, FOR A REDUCTION IN ASSESSMENT, FILED BY KARL F. & ELIZABETH MCCULLOUGH, TO DECEMBER 26, 1978, AT 2:00 P.M. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 6, 1978, SHORTLY AFTER 9:00 A.M., IN THE PRESENCE OF RUSSELL MILLSAP, ATTORNEY, REPRESENTING MR. AND MRS. MCCULLOUGH AND KARL MCCULLOUGH.

Upon motion of Supervisor Thompson, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

The Board of Equalization recessed at 10:21 A.M. and reconvened at 10:30 A.M. All members were present, except Supervisors Duncan and Thompson. Chairman Edmonds presided at the meeting.

- 4 MINUTE ORDER NO. 78-94: CONTINUED APPLICATION NO. 78-90, FOR A REDUCTION IN ASSESSMENT, FILED BY LOUIS V. CRAMER, TO FEBRUARY, 1979, AT A TIME TO BE SET BY THE CLERK, IN ACCORDANCE WITH A VERBAL REQUEST OF THE APPLICANT.

Upon motion of Supervisor Barton, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Barton, Marchand, Edmonds. Noes: None. Absent: Duncan, Thompson.

- 5 MINUTE ORDER NO. 78-95: CONTINUED APPLICATIONS NOS. 78-94 & 78-95, FOR A REDUCTION IN ASSESSMENTS, FILED BY PETER P. BOLLINGER INVESTMENT COMPANY, TO DECEMBER 13, 1978, AT 2:00 P.M., SINCE THE APPLICANT WAS NOT PRESENT FOR THE HEARING. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 6, 1978, SHORTLY AFTER 10:00 A.M.

Upon motion of Supervisor Barton, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Barton, Marchand, Edmonds. Noes: None. Absent: Duncan, Thompson.

Supervisors Duncan and Thompson returned at 10:32 A.M.

- 6 MINUTE ORDER NO. 78-96: CONTINUED APPLICATION NO. 78-110, FOR A REDUCTION IN ASSESSMENT, FILED BY LEO FAHN, ET AL, INDEFINITELY, PENDING FURTHER DISCUSSION WITH THE ASSESSOR'S OFFICE, IN ACCORDANCE WITH THE REQUEST FILED WITH THE CLERK. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 6, 1978, SHORTLY AFTER 10:20 A.M.

Upon motion of Supervisor Barton, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

- 7 MINUTE ORDER NO. 78-97: ACCEPTED THE VERBAL WITHDRAWAL OF APPLICATION NO. 78-113, FOR A REDUCTION IN ASSESSMENT, FILED BY LONE STAR INDUSTRIES, INC.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

- 8 MINUTE ORDER NO. 78-98: DENIED APPLICATION NO. 78-115, FOR A REDUCTION IN ASSESSMENT, FILED BY J. L. & M. L. RICH, AND UPHELD THE ASSESSOR'S FULL VALUE FOR 1978-79 AS FOLLOWS, IN ACCORDANCE WITH A COPY OF THE RECOMMENDATION FILED WITH THE CLERK: LAND, \$14,600 AND IMPROVEMENTS, \$54,400 FOR A TOTAL FULL CASH VALUE IN THE AMOUNT OF \$69,000. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 6, 1978, SHORTLY AFTER 10:30 A.M., IN THE PRESENCE OF MR. RICH.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

The Board of Equalization recessed at 11:02 A.M. and reconvened at 11:20 A.M. All members were present. Chairman Edmonds presided at the meeting.

- 9 MINUTE ORDER NO. 78-99: CONTINUED APPLICATION NO. 78-116, FOR A REDUCTION IN ASSESSMENT, FILED BY LAURA MANTEI, TO A DATE AND TIME CONVENIENT TO THE APPLICANT. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 6, 1978, SHORTLY AFTER 11:20 A.M.

Upon motion of Supervisor Thompson, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

- 10 MINUTE ORDER NO. 78-100: APPROVED ADJOURNMENT OF BOARD OF EQUALIZATION MEETING AT 11:26 A.M. ON THE 6TH DAY OF DECEMBER, 1978, UNTIL DECEMBER 12, 1978, AT 2:00 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

X *John H. Edmonds*
CHAIRMAN, BOARD OF SUPERVISORS & BOARD
OF EQUALIZATION, COUNTY OF YOLO, STATE
OF CALIFORNIA

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY *Balvin A. Rogers* Deputy

TYPED BY bar
PROOF READ BY ben A.M.

/ / / / / / / / / / / / / / / /

DECEMBER 12, 1978

The Yolo County Board of Supervisors, sitting as a Board of Equalization, met on the 12th day of December, 1978, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, CA. All members of the Board of Equalization were present on roll call, except Supervisor Marchand, excused to attend a funeral. Chairman Edmonds presided at the meeting. County Counsel Charles R. Mack was present to advise the Board of Equalization. Assistant Assessor Harold Brundige and Barbara Miller, Senior Appraiser, were present representing the County Assessor's Office. The meeting was recorded on the County Tape Recorder.

- 1 MINUTE ORDER NO. 78-101: APPROVED BOARD OF EQUALIZATION MINUTES FOR OCTOBER 31, 1978, NOVEMBER 29, 1978, DECEMBER 5 AND 6, 1978, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Edmonds. Noes: None. Absent: Marchand.

- 2 MINUTE ORDER NO. 78-102: ACCEPTED STIPULATIONS PREPARED BY THE COUNTY ASSESSOR'S OFFICE ON APPLICATIONS NOS. 78-196 AND 78-197, FILED BY GILBERT T. DODDS; WAIVED THE APPEARANCE OF THE TAXPAYER AT THE PUBLIC HEARING AND CORRECTED THE ASSESSMENT AS HEREBY STIPULATED, IN ACCORDANCE WITH THE STIPULATIONS FILED WITH THE CLERK:

APPLICATION NO. 78-196, PARCEL NO. 66-030-02, CHANGED LAND VALUE FROM \$159,600 TO \$140,360 AND LEFT IMPROVEMENTS AT \$4,400 FOR A TOTAL VALUE OF \$144,760.00.

APPLICATION NO. 78-197, PARCEL NO. 5-202-01, CHANGED IMPROVEMENTS FROM \$158,600 TO \$155,240; LEFT LAND AT \$30,360 AND PERSONAL PROPERTY AT \$8,020 FOR A TOTAL VALUE OF \$182,620.00.

Upon motion of Supervisor Thompson, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Edmonds. Noes: None. Absent: Marchand.

- 3 MINUTE ORDER NO. 78-103: DENIED APPLICATION NO. 78-130, FOR REDUCTION IN ASSESSMENT, FILED BY RICHARD D. BAILEY, AND UPHELD THE ASSESSOR'S FULL VALUE FOR 1978-79 AS FOLLOWS, IN ACCORDANCE WITH THE RECOMMENDATION FILED WITH THE CLERK: LAND, \$7,000 AND IMPROVEMENTS, \$21,200 FOR A TOTAL VALUE IN THE AMOUNT OF \$28,200. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 12, 1978, SHORTLY AFTER 2:00 P.M. IN THE PRESENCE OF MR. BAILEY.

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Edmonds. Noes: None. Absent: Marchand.

- 4 MINUTE ORDER NO. 78-104: ACCEPTED WITHDRAWAL OF APPLICATION NO. 78-131, FOR REDUCTION IN ASSESSMENT, FILED BY RUTH (HARRINGTON) VALINE, IN ACCORDANCE WITH A NOTE FILED WITH THE CLERK.

Upon motion of Supervisor Duncan, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Edmonds. Noes: None. Absent: Marchand.

- 5 MINUTE ORDER NO. 78-105: CONTINUED APPLICATION NO. 78-57, FOR REDUCTION IN ASSESSMENT, FILED BY STEVE & DEBORAH GODDEN, TO DECEMBER 26, 1978, AT 2:00 P.M., OR UNTIL THE COUNTY ASSESSOR PRESENTS A STIPULATION TO THE BOARD FOR CONSIDERATION. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 12, 1978, SHORTLY AFTER 2:20 P.M.

Upon motion of Supervisor Thompson, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Edmonds. Noes: None. Absent: Marchand.

- 6 MINUTE ORDER NO. 78-106: CONTINUED APPLICATION NO. 78-135, FOR REDUCTION IN ASSESSMENT, FILED BY D. STEVEN BLAKE, TO A DATE AND TIME TO BE SET BY THE CLERK, IN ACCORDANCE WITH THE LETTER FILED WITH THE CLERK. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 12, 1978, SHORTLY AFTER 2:40 P.M.

Upon motion of Supervisor Thompson, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Edmonds. Noes: None. Absent: Marchand.

- 7 MINUTE ORDER NO. 78-107: ACCEPTED WITHDRAWAL OF APPLICATION NO. 78-136, FOR REDUCTION IN ASSESSMENT, FILED BY THE BANK OF CALIFORNIA, IN ACCORDANCE WITH THE LETTER FILED WITH THE CLERK. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 12, 1978.

Upon motion of Supervisor Duncan, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Edmonds. Noes: None. Absent: Marchand.

- 8 MINUTE ORDER NO. 78-108: ACCEPTED WITHDRAWAL OF APPLICATION NO. 78-137, FOR REDUCTION IN ASSESSMENT, FILED BY BARBARA M. MURPHY. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 12, 1978.

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Edmonds. Noes: None. Absent: Marchand.

- 9 MINUTE ORDER NO. 78-109: CONTINUED APPLICATION NO. 78-139, FOR REDUCTION IN ASSESSMENT, FILED BY ADALLA M. EL-BADRY, TO A DATE AND TIME TO BE SET BY THE CLERK. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 12, 1978.

Upon motion of Supervisor Thompson, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Edmonds. Noes: None. Absent: Marchand.

- 10 MINUTE ORDER NO. 78-110: ACCEPTED THE STIPULATION, PREPARED BY THE COUNTY ASSESSOR'S OFFICE, FILED WITH THE CLERK, ON APPLICATION NO. 78-141, FILED BY CHARLES & PHYLLIS HOLMBERG. WAIVED THE APPEARANCE OF THE TAXPAYER AT THIS HEARING AND CORRECTED THE ASSESSMENT AS FOLLOWS: LEFT THE LAND VALUE AT \$14,000, CHANGED THE IMPROVEMENTS FROM \$76,000 TO \$68,100 FOR A TOTAL 1978-79 FULL VALUE OF \$82,100. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 12, 1978.

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Edmonds. Noes: None. Absent: Marchand.

- 11 MINUTE ORDER NO. 78-111: ACCEPTED VERBAL WITHDRAWAL OF APPLICATION NO. 78-142, FOR REDUCTION IN ASSESSMENT, FILED BY STEPHEN H. SOSNICK. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 12, 1978.

Upon motion of Supervisor Duncan, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Edmonds. Noes: None. Absent: Marchand.

The Board of Equalization recessed at 2:30 P.M. and reconvened at 2:40 P.M. All members were present, except Supervisor Marchand, excused. Chairman Edmonds presided at the meeting.

- 12 MINUTE ORDER NO. 78-112: DENIED APPLICATION NO. 78-97, FOR A REDUCTION IN ASSESSMENT, FILED BY MARY HAWKINS FOR THE FOLLOWING REASONS: NON-APPEARANCE OF THE APPLICANT AT THE HEARING WHICH WAS SET AT 2:40 P.M., DECEMBER 12, 1978, AND THE APPLICATION WAS NOT FILLED OUT PROPERLY WHEN FILED WITH THE CLERK.

Upon motion of Supervisor Thompson, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Edmonds. Noes: None. Absent: Marchand.

The Board of Equalization recessed at 2:48 P.M. and reconvened at 3:30 P.M. All members were present, except Supervisor Marchand and Supervisor Thompson. Chairman Edmonds presided at the meeting.

- 13 MINUTE ORDER NO. 78-113: DENIED APPLICATIONS NOS. 78-96 & 78-98, FILED BY B. MIKE & SANDRA HAWKINS, DUE TO: NON-APPEARANCE: THE APPLICATION WAS NOT FILLED OUT PROPERLY WHEN FILED; AND THE CLERK NOTIFIED THE APPLICANTS PROPERLY. SAID ABOVE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON DECEMBER 12, 1978, AT 3:20 P.M.

Upon motion of Supervisor Barton, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Edmonds. Noes: None. Absent: Thompson, Marchand.

The Board of Equalization recessed at 3:21 P.M. and reconvened at 3:30 P.M. All members were present, except Supervisor Marchand. Chairman Edmonds presided at the meeting.

- 14 MINUTE ORDER NO. 78-114: DENIED APPLICATION NO. 78-138, FOR REDUCTION IN ASSESSMENT, FILED BY WALTER & EVA HUNTING, AND UPHELD THE COUNTY ASSESSOR'S FULL VALUE FOR 1978-79 AS FOLLOWS, IN ACCORDANCE WITH A COPY OF THE RECOMMENDATION FILED WITH THE CLERK: LAND VALUE AT \$10,000 AND IMPROVEMENTS AT \$42,800 FOR A TOTAL VALUE OF \$52,800. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 12, 1978, AT 3:40 P.M., IN THE PRESENCE OF MR. HUNTING.

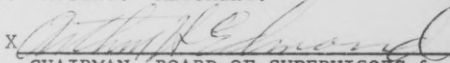
Upon motion of Supervisor Barton, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Edmonds. Noes: None. Absent: Marchand.

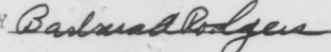
- 15 MINUTE ORDER NO. 78-115: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 3:42 P.M. ON DECEMBER 12, 1978, UNTIL DECEMBER 13, 1978, UNTIL 9:00 A.M.

Upon motion of Supervisor Barton, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Edmonds. Noes: None. Absent: Marchand.

X 
CHAIRMAN, BOARD OF SUPERVISORS &
BOARD OF EQUALIZATION, COUNTY OF YOLO,
STATE OF CALIFORNIA

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors & Board of Equalization

BY  Deputy

TYPED BY bar
PROOF READ BY baa: A.M.

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DECEMBER 13, 1978

The Yolo County Board of Supervisors, sitting as a Board of Equalization, met on the 13th day of December, 1978, at 9:00 A.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, CA. All members of the Board of Equalization were present on roll call. Chairman Edmonds presided at the meeting. County Counsel Charles R. Mack was present to advise the Board of Equalization. Assistant Assessor Harold Brundige, Barbara Miller, Senior Appraiser, John Lynch, Senior Appraiser, and Irma Natvig, Appraiser III, were present, representing the County Assessor's Office. The meeting was recorded on the County Tape Recorder.

- 1 MINUTE ORDER NO. 78-116: CONTINUED PUBLIC HEARING ON APPLICATION NO. 78-140, FOR REDUCTION IN ASSESSMENT, FILED BY WAYNE L. PRIM, TO A DATE AND TIME TO BE SET BY THE CLERK, IN ACCORDANCE WITH THE VERBAL REQUEST FROM RUSSELL L. WAHL, CPM, REPRESENTING WAYNE L. PRIM. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 13, 1978, AT 9:00 A.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

- 2 MINUTE ORDER NO. 78-117: CONTINUED PUBLIC HEARING ON APPLICATION NO. 78-143, FILED BY DANIEL J. & MARCIA CORRIGAN AND APPLICATION NO. 78-144, FILED BY SIERRA HEALTH CARE MANAGEMENT CORPORATION, TO A DATE AND TIME TO BE SET BY THE CLERK. SAID ABOVE MATTERS WERE CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 13, 1978.

Upon motion of Supervisor Thompson, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

- 3 MINUTE ORDER NO. 78-118: ACCEPTED LETTER OF WITHDRAWAL ON APPLICATION NOS. 78-145, 78-163 & 78-164, FILED BY MICHAEL J. BRISSETT, AS FILED WITH THE CLERK.

Upon motion of Supervisor Barton, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

- 4 MINUTE ORDER NO. 78-119: ACCEPTED VERBAL WITHDRAWAL OF APPLICATION NO. 78-147, FILED BY CLAIRE EASTMAN. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 13, 1978.

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

- 5 MINUTE ORDER NO. 78-120: ACCEPTED LETTERS & VERBAL WITHDRAWALS OF THE FOLLOWING APPLICATIONS FOR REDUCTION IN ASSESSMENT CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 13, 1978:

APPLICATION NO. 78-146, FILED BY SAMUEL M. LEVIN.
APPLICATION NO. 78-149, FILED BY HENRY & BLANCHE KLENZENDORF.
APPLICATION NO. 78-150, FILED BY PHILLIP & ROSEMARIE P. CUSHING.
APPLICATION NO. 78-151, FILED BY RICHARD H. & MARILYN S. MCCAPES.
APPLICATION NO. 78-152, FILED BY FREDERICK & KATHARINE LORY.
APPLICATION NO. 78-158, FILED BY G. W. WILLIAMS CO.
APPLICATION NOS. 78-159, 78-161 & 78-162, FILED BY LOIS W. ROSEBROOK, ET AL.
APPLICATION NO. 78-167, FILED BY RONALD R. & PENELOPE R. TADLOCK.
APPLICATION NO. 78-94 & 78-95, FILED BY PETER P. BOLLINGER INVESTMENT CO.
APPLICATION NO. 78-154, FILED BY GARY C. & JANE L. MATTESON.
APPLICATION NO. 78-156, FILED BY MARILYN J. & DONALD C. HAHN.

Upon motion of Supervisor Thompson, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

- 6 MINUTE ORDER NO. 78-121: CONTINUED PUBLIC HEARING ON APPLICATION NO. 78-92 & 78-03, FOR REDUCTION IN ASSESSMENT, FILED BY R. E. PLANK, ET AL, TO A DATE AND TIME TO BE SET BY THE COUNTY ASSESSOR'S OFFICE, IN ACCORDANCE WITH A VERBAL REQUEST FROM THE APPLICANT.

Upon motion of Supervisor Duncan, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

- 7 MINUTE ORDER NO. 78-122: ACCEPTED STIPULATION PREPARED BY THE COUNTY ASSESSOR'S OFFICE PERTAINING TO APPLICATION NO. 78-19, FOR A REDUCTION IN ASSESSMENT, FILED BY THERMAL POWER COMPANY; WAIVED THE APPEARANCE OF THE TAXPAYER AT THIS HEARING AND CORRECTED THE ASSESSMENT AS HEREBY STIPULATED, IN ACCORDANCE WITH THE STIPULATION FILED WITH THE CLERK: INVENTORY, \$140,580 LESS INVENTORY EXEMPTION IN THE AMOUNT OF \$70,280, FOR A TOTAL 1978-79 FULL VALUE OF \$70,280.

Upon motion of Supervisor Duncan, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

The Board of Equalization recessed at 9:13 A.M. and reconvened at 9:41 A.M. All members were present. Chairman Edmonds presided at the meeting.

- 8 MINUTE ORDER NO. 78-123: DENIED APPLICATION NO. 78-118, FOR REDUCTION IN ASSESSMENT, FILED BY DONALD F. & EDNA CUMMINGS, AND UPHELD THE COUNTY ASSESSOR'S 1978-79 FULL VALUE AS FOLLOWS, IN ACCORDANCE WITH THE RECOMMENDATION FILED WITH THE CLERK: LAND, \$9,800 AND IMPROVEMENTS, \$51,100 FOR A TOTAL VALUE OF \$60,900. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 13, 1978, AT 10:00 A.M., IN THE PRESENCE OF MR. AND MRS. CUMMINGS.

Upon motion of Supervisor Duncan, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

- 9 MINUTE ORDER NO. 78-124: DENIED APPLICATION NO. 78-119, FOR REDUCTION IN ASSESSMENT, FILED BY DONALD F. & EDNA CUMMINGS, AND UPHELD THE COUNTY ASSESSOR'S 1978-79 FULL VALUE AS FOLLOWS, IN ACCORDANCE WITH THE RECOMMENDATION FILED WITH THE CLERK: LAND, \$52,000 FOR A TOTAL VALUE OF \$52,000. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 13, 1978, SHORTLY AFTER 10:00 A.M., IN THE PRESENCE OF MR. AND MRS. CUMMINGS.

Upon motion of Supervisor Thompson, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

The Board of Equalization recessed at 10:55 A.M. and reconvened at 11:30 A.M. All members were present. Chairman Edmonds presided at the meeting.

- 10 MINUTE ORDER NO. 78-125: DENIED APPLICATION NO. 78-38, FOR REDUCTION IN ASSESSMENT, FILED BY RICHARD & FLORENCE ROSE AND UPHELD THE COUNTY ASSESSOR'S 1978-79 FULL VALUE AS FOLLOWS, IN ACCORDANCE WITH THE RECOMMENDATION FILED WITH THE CLERK: LAND, \$65,800 AND IMPROVEMENTS \$356,960 FOR A TOTAL VALUE OF \$422,760. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 13, 1978, AT 11:30 A.M., IN THE PRESENCE OF MR. AND MRS. ROSE.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

The Board of Equalization recessed at 12:06 P.M. and reconvened at 2:20 P.M. All members were present, except Supervisor Thompson, excused. Chairman Edmonds presided at the meeting.

- 11 MINUTE ORDER NO. 78-126: CONTINUED PUBLIC HEARING ON APPLICATION NO. 78-153, FOR REDUCTION IN ASSESSMENT, FILED BY JEROME B. & JUDY B. GILBERT, TO DECEMBER 26, 1978, AT 3:00 P.M.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Marchand, Edmonds. Noes: None. Absent: Thompson.

The Board of Equalization recessed at 2:24 P.M. and reconvened at 2:30 P.M. All members were present, except Supervisor Thompson. Chairman Edmonds presided at the meeting.

Supervisor Thompson arrived at 2:48 P.M.

- 12 MINUTE ORDER NO. 78-127: REFERRED APPLICATION NOS. 78-157 AND 78-157A, FOR REDUCTION IN ASSESSMENT, FILED BY ROBERT & LEEILA SAUCERMAN, BACK TO THE COUNTY ASSESSOR'S STAFF TO DO AN ON-SITE INSPECTION OF THE PARCELS IN QUESTION AND REPORT BACK TO THE BOARD AT A DATE AND TIME TO BE SET BY THE COUNTY ASSESSOR. SAID ABOVE MATTERS WERE CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 13, 1978, AT 2:30 P.M., IN THE PRESENCE OF MRS. LEEILA SAUCERMAN.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

Chairman Edmonds was excused at 3:07 P.M. Vice Chairman Duncan presided in the absence of Chairman Edmonds.

- 13 MINUTE ORDER NO. 78-128: DENIED APPLICATION NO. 78-155, FOR REDUCTION IN ASSESSMENT, FILED BY HODGE & MAY KAWAKAMI, AND UPHELD THE COUNTY ASSESSOR'S 1978-79 FULL VALUE AS FOLLOWS, IN ACCORDANCE WITH THE RECOMMENDATION FILED WITH THE CLERK: LAND, \$14,200 AND IMPROVEMENTS, \$42,800 FOR A TOTAL OF \$57,000. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 13, 1978, AT 3:00 P.M., IN THE PRESENCE OF MR. KAWAKAMI.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Barton, Thompson, Marchand, Duncan. Noes: None. Absent: Edmonds.

The Board of Equalization recessed at 3:32 P.M. and reconvened at 4:09 P.M. All members were present, except Supervisor Edmonds, excused. Vice Chairman Duncan presided in the absence of Supervisor Edmonds.

- 14 MINUTE ORDER NO. 78-129: DENIED APPLICATION NO. 78-168, FOR REDUCTION IN ASSESSMENT, FILED BY DONNA L. REEVES AND FRANCES L. TOTEN AND UPHELD THE COUNTY ASSESSOR'S 1978-79 FULL VALUE AS FOLLOWS, IN ACCORDANCE WITH THE RECOMMENDATION FILED WITH THE CLERK: LAND, \$5,500 AND IMPROVEMENTS, \$31,100 FOR A TOTAL VALUE OF \$36,600. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON DECEMBER 13, 1978, AT 4:09 P.M. IN THE PRESENCE OF MRS. TOTEN.

Upon motion of Supervisor Barton, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Barton, Thompson, Marchand, Duncan. Noes: None. Absent: Edmonds.

- 15 MINUTE ORDER NO. 78-130: AUTHORIZED THE CLERK TO MAKE CHANGE IN MINUTE ORDER NO. 78-120 TO DELETE APPLICATION NO. 78-160, FOR REDUCTION IN ASSESSMENT, FILED BY G. W. WILLIAMS CO. AND CONTINUED SAID APPLICATION TO A DATE AND TIME TO BE SET BY THE CLERK.

Upon motion of Supervisor Barton, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Barton, Thompson, Marchand, Duncan. Noes: None. Absent: Edmonds.

- 16 MINUTE ORDER NO. 78-131: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 4:19 P.M. ON THE 13TH DAY OF DECEMBER, 1978, UNTIL DECEMBER 26, 1978, AT 2:00 P.M.

Upon motion of Supervisor Barton, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Barton, Thompson, Marchand, Duncan. Noes: None. Absent: Edmonds.

X Arthur Edmonds
CHAIRMAN, BOARD OF SUPERVISORS &
BOARD OF EQUALIZATION, COUNTY OF
YOLO, STATE OF CALIFORNIA

X John E. Duncan
VICE CHAIRMAN, BOARD OF SUPERVISORS
& BOARD OF EQUALIZATION, COUNTY OF
YOLO, STATE OF CALIFORNIA

ATTEST:

LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors and Board of Equalization

BY Barbara Rodgers Deputy

TYPED BY bar
PROOF READ BY BAR & A.M.

//////////

DECEMBER 26, 1978

The Yolo County Board of Supervisors, sitting as a Board of Equalization, met on the 26th day of December, 1978, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, CA. All members of the Board of Equalization were present on roll call. Chairman Edmonds presided at the meeting. County Counsel Charles R. Mack was present to advise the Board of Equalization. Assistant Assessor Harold Brundige and John Lynch, Senior Appraiser were present, representing the County Assessor's Office. The meeting was recorded on the County Tape Recorder.

- 1 MINUTE ORDER NO. 78-132: ACCEPTED THE WITHDRAWAL OF THE FOLLOWING APPLICATIONS, IN ACCORDANCE WITH THE LETTER FILED WITH THE CLERK:

78-248, FILED BY HOMER LA HEAVY; AND 78-249 THRU 78-251, FILED BY PACIFIC INTERMOUNTAIN EXPRESS.

Upon motion of Supervisor Duncan, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

- 2 MINUTE ORDER NO. 78-133: ADOPTED THE FINDINGS, CONCLUSIONS AND ORDER IN THE MATTER OF APPLICATION NO. 78-115, FILED BY J. L. AND M. L. RICH, FOR A REDUCTION IN ASSESSMENT, IN ACCORDANCE WITH THE FINDINGS, CONCLUSIONS AND ORDER FILED WITH THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

BEFORE THE BOARD OF SUPERVISORS
COUNTY OF YOLO, STATE OF CALIFORNIA
SITTING AS A COUNTY BOARD OF EQUALIZATION

In the Matter of the Application
of

J.L. Rich and
M.L. Rich,

Applicants

Application No. 78-115
FINDINGS, CONCLUSIONS AND ORDER

The above numbered application for reduction came on regularly for hearing before the above-entitled board on December 6, 1978. The applicant appeared in person. Marion F. Baker, Assessor of the County of Yolo appeared by Harold Brundige, Assistant Assessor.

The application was heard and evidence, oral and documentary, was introduced and the matter was argued and submitted to the above-entitled board, which in consideration of the foregoing matters, makes the following findings, conclusions, and order:

FINDINGS

The Board of Supervisors of the County of Yolo, sitting as a County Board of Equalization, finds that it is true that:

1. The name of the applicants are J. L. Rich and M.L. Rich.
2. Applicants' address is 2925 North El Macero Drive, El Macero, California, 95618.
3. A description of the property for which the reduced assessments were sought is as follows: A single family dwelling set forth as Parcel No. 33-063-01-1 on the 1978-79 Assessment Roll.
4. The Assessors and applicants of full cash value (market value) of the property and the difference between those opinions is as follows:

	<u>Assessor's Opinion</u>	<u>Applicant's Opinion</u>	<u>Reduction Requested</u>
Land	\$14,600	\$12,400	\$ 2,200
Improvements	\$54,400	\$41,600	\$12,800
Items for			
Personal Property	-	-	-
Inventory	-	-	-
Exemption	\$ 7,000	\$ 7,000	-
Net Total			
Value	\$62,000	\$47,000	\$15,000

5. A statement of the method of value used by the Assessor in appraising property is that the Assessor used the method specified by the following enactments:

(a) Article 13, Section 1 of the California Constitution mandates (unless otherwise provided) assessment at fair market value.

(b) Article 13 A, Section 2 (a) of the California Constitution defines full cash value as the County Assessor's opinion of real property as shown on the 1975-76 tax bill under "full cash value"; but it further provides that all real property not already assessed up to the 1975-76 tax levels may be reassessed to reflect that valuation.

(c) Revenue and Taxation Code Section 401 requires the Assessor to assess all real property at 25% of full cash value.

(d) Revenue and Taxation Code Section 110 and 18 CAC Section 2 define and equate fair market value and full cash value.

(e) Revenue and Taxation Code Section 110.1 and 18 CAC Section 460 establish the current taxable value of real property by reference to base year full cash value which is then modified annually to reflect the inflation rate not to exceed two percent per year, and in particular

(1) In the absence of purchase, new construction or change of ownership, base year full cash value is to be determined as of lien date 1975, and

(2) If the property has not been appraised pursuant to Revenue and Taxation Code Section 405.5 to its appropriate base year value, the assessor shall do so. Such reappraisals may be made at any time, notwithstanding the provisions of Section 405.6.

(f) Government Code Section 15606 commands the State Board of Equalization as follows:

(1) In subsection (c) to prescribe rules and regulations to govern all local boards of equalization when equalizing and assessors when assessing.

(2) In subsection (e) to prepare and issue instructions to assessors designed to promote uniformity in assessments.

(3) In subsection (f) it is specified that the rules and regulations and instructions shall include but not be limited to those relating to classification to kinds of property and evaluation procedures.

(g) Revenue and Taxation Code Section 401.5 mandates the State Board of Equalization to issue to assessors information to promote uniformity in appraisal practices.

(h) The State Board of Equalization has promulgated Chapter 1 of Title 18 of the California Administrative Code which includes the following relevant provisions:

Rule 2 - Definition of Value

Rule 3 - Value Approaches

Rule 4 - The Comparative Sales Approach to Value

6. This Board finds that the method of valuation set forth in the preceding paragraph is reasonable and follows the standards prescribed by law and is neither arbitrary nor an abuse of discretion and makes the statement that it is the method of valuation used by this Board.

7. This Board hereby finds that the full cash value of the property in question as required for valuation on the 1978-79 assessment roll is \$62,000 and in doing so relies on the factors set forth hereinafter which it finds that the Assessor relied on and which it finds to be true and to be relative and material and supportive of that value and to be supported by the weight of evidence.

8. It is the opinion of the Assessor that the full cash value as prescribed by law was \$62,000.

9. In forming this opinion, the Assessor considered two major aspects. One was base year, the second was valuation.

10. The Assessor established the base year as the 1975-76 assessment year. There has been no purchase, change of ownership or new construction. The real property has not been appraised pursuant to Section 405.5 of the Revenue and Taxation Code to its appropriate base year full cash value and the Assessor is mandated to reappraise the property to its full cash value for the lien date in 1975-76.

11. The Assessor also considered valuation on lien date 1975. He determined that reliable market data are available with respect to the property and thereupon employed the comparative sales value approach of 18 CAC Section 4. In doing so, he considered a number of sales which he found to be of comparable properties. After making due allowances as he determined appropriate for differences between the comparative property and the subject property, he formed the opinion that the full cash value of the property on lien date 1975 was \$65,020.

12. The applicant testified as to his opinion as to full cash value of the property on lien

date 1975. He stated that his opinion was based upon the full cash value of the property as set forth on the 1975-76 Assessment Roll of the County of Yolo. That value is \$54,000. He bases his opinion of value on the Assessor's appraisal of the property and upon the certificate that the Assessor attaches to the 1975-76 assessment roll pursuant to Revenue & Taxation Code Section 616. This Board finds that the Applicant's opinion does not reflect full cash value as of lien date 1975.

13. The applicant asserted that certain of the sales were not comparable on the following grounds:

(a) He asserts that his house was built in 1965, whereas most of the comparable sales were 5 or 8 years newer. The Board finds that the difference in age is more than compensated by larger area and lower quality of construction.

(b) In particular, this Board finds that sales No. 3 consisted of a dwelling constructed in the same year as the subject property, which was of lesser quality, greater area, and which had an additional bedroom and which sold 7 months earlier for \$66,000. When compared with the increase in valuation of approximately 1% per month, this sale particularly confirms the assessor's opinion as to value.

14. After determining the valuation of the property on lien date 1975, the Assessor thereupon applied the inflation rate of 18 CAC 460 (b) (5) and determined that rate to be 2% for each of the three years, and made a correction of the base year value by 6.12%. That percentage is 2% for three years, compounded annually. This factor increased the lien date 1975 value of \$65,020 by \$3,980 to become \$69,000. The latter figure was entered on the 1978-79 assessment roll.

15. The assessed value of the property at issue here is estimated as an amount equal to the proper full cash value as determined herein multiplied by the ratio estimated under Section 401 of the Revenue and Taxation Code, which is 25%.

CONCLUSIONS OF LAW

This Board makes the following conclusions of law:

1. The findings of fact made by this Board are supported by the weight of the evidence.
2. That methods of valuation employed by the Assessor and employed by this Board as set forth in the findings above are reasonable and follow the standards prescribed by law and are either arbitrary or an abuse of discretion.
3. The provisions of Section 2 (a) of Article 13 A of the State Constitution, Revenue & Taxation Code 110.1 and 18 CAC Section 460 (b) (2) (b) expressly mandate reappraisal of the property if the property has not been reappraised pursuant to Revenue and Taxation Code Section 450.5 to the appropriate base year value.
4. Such reappraisal is not precluded by the provisions of Revenue and Taxation Code Section 616 or by any certificate executed by the Assessor pursuant thereto. The authorities cited by taxpayer in this connection do not require a contrary result. The authorities concern the proof of actual historical actions taken by the Assessor. They do not concern an independent obligation for reappraisal such as that imposed by the enactments set forth in the preceding paragraph.
5. Applicant is entitled to take nothing by its application herein.

ORDER

It is hereby ordered that applicant take nothing by reason of Application No. 78-115 and that said application is hereby denied.

PASSED AND ADOPTED by the Board of Supervisors of the County of Yolo, sitting as a Board of Equalization, this 26th day of December, 1978, by the following vote:

AYES: Duncan, Barton, Thompson, Marchand, Edmonds.

NOES: None.

ABSENT: None.

s/s Arthur H. Edmonds

CHAIRMAN OF THE BOARD OF SUPERVISORS
COUNTY OF YOLO, STATE OF CALIFORNIA
SITTING AS A BOARD OF EQUALIZATION

ATTEST:

LAURENCE P. HENIGAN, CLERK

BY s/s Barbara A. Rodgers

Deputy

(SEAL)

NOTICE IS HEREBY GIVEN PURSUANT TO REVENUE & TAXATION CODE SECTION 1611.5 THAT ANY REQUEST FOR A TRANSCRIPT OF THE PROCEEDINGS MUST BE MADE WITHIN SIXTY (60) DAYS FOLLOWING THE DATE OF THE FINAL DETERMINATION BY THIS BOARD.

- 3 MINUTE ORDER NO.78-134: ADOPTED THE FINDINGS, CONCLUSIONS AND ORDER IN THE MATTERS OF APPLICATION NO. 78-119, FILED BY DONALD F. CUMMINGS AND EDNA C. CUMMINGS AND APPLICATION NO. 78-118, FILED BY DONALD F. CUMMINGS AND EDNA C. CUMMINGS, FOR A REDUCTION IN ASSESSMENTS, IN ACCORDANCE WITH THE FINDINGS, CONCLUSIONS AND ORDER FILED WITH THE CLERK.

Upon motion of Supervisor Barton, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

BEFORE THE BOARD OF SUPERVISORS
COUNTY OF YOLO, STATE OF CALIFORNIA
SITTING AS A COUNTY BOARD OF EQUALIZATION

In the Matter of the Application
of

DONALD F. CUMMINGS and
EDNA C. CUMMINGS,

Applicants.

Application No. 78-119

FINDINGS, CONCLUSIONS AND
ORDER

The above numbered application for reduction came on regularly for hearing before the above-entitled board on December 13, 1978. The applicant appeared in person. Marion F. Baker, Assessor of the County of Yolo appeared by Harold Brundige, Assistant Assessor.

The application was heard and evidence, oral and documentary, was introduced and the matter was argued and submitted to the above-entitled board, which in consideration of the foregoing matters, makes the following findings, conclusions, and order:

FINDINGS

The Board of Supervisors of the County of Yolo, sitting as a County Board of Equalization, finds that it is true that:

1. The name of the applicants are Donald F. Cummings and Edna C. Cummings.
2. Applicants' address is 331 Grande Avenue, Davis, CA, 95616.
3. A description of the property for which the reduced assessments were sought is as follows: Dry farm land set forth as Parcel No. 40-190-42 on the 1978-79 Assessment Roll.
4. The Assessors and applicants of full cash value (market value) of the property and the difference between those opinions is as follows:

	<u>Assessor's Opinion</u>	<u>Applicant's Opinion</u>	<u>Reduction Requested</u>
Land	\$52,000	\$16,000	\$36,000
Improvements	0	0	0
Items for			
Personal Property	-	-	-
Inventory	-	-	-
Exemption	0	0	0
Net Total			
Value	0	0	0

5. A statement of the method of value used by the Assessor in appraising property is that the Assessor used the method specified by the following enactments:

(a) Article 13, Section 1 of the California Constitution mandates (Unless otherwise provided) assessment at fair market value.

(b) Article 13 A, Section 2 (a) of the California Constitution defines full cash value as the County Assessor's opinion of real property as shown on the 1975-76 tax bill under "full cash value"; but it further provides that all real property not already assessed up to the 1975-76 tax levels may be reassessed to reflect that valuation.

(c) Revenue and Taxation Code Section 401 requires the Assessor to assess all real property at 25% of full cash value.

(d) Revenue and Taxation Code Section 110 and 18 CAC Section 2 define and equate fair market value and full cash value.

(e) Revenue and Taxation Code Section 110.1 and 18 CAC Section 460 establish the current taxable value of real property by reference to base year full cash value which is then modified annually to reflect the inflation rate not to exceed two percent per year, and in particular

(1) In the absence of purchase, new construction or change of ownership, base year full cash value is to be determined as of lien date 1975, and

(2) Any assessment year in which real property or a portion thereof, is purchased, is newly constructed, or changes ownership shall become the base year.

(3) In such case, full cash value means full cash value as of the date such real property is purchased, is newly constructed, or changes in ownership after the 1975 lien date, and such full cash value shall be enrolled on the lien date next succeeding.

(4) If the property has not been appraised pursuant to Revenue and Taxation Code Section 405.5 to its appropriate base year value, the assessor shall do so. Such reappraisals may be made at any time, notwithstanding the provisions of Section 405.6.

(f) Government Code Section 15606 commands the State Board of Equalization as follows:

(1) In subsection (c) to prescribe rules and regulations to govern all local boards of equalization when equalizing and assessors when assessing.

(2) In subsection (e) to prepare and issue instructions to assessors designed to promote uniformity in assessments.

(3) In subsection (f) it is specified that the rules and regulations and instructions shall include but not be limited to those relating to classification to kinds of property and evaluation procedures.

(g) Revenue and Taxation Code Section 401.5 mandates the State Board of Equalization to issue to assessors information to promote uniformity in appraisal practices.

(h) The State Board of Equalization has promulgated Chapter 1 of Title 18 of the California Administrative Code which includes the following relevant provisions:

Rule 2 - Definition of Value

Rule 3 - Value Approaches

Rule 4 - The Comparative Sales Approach to Value

6. This Board finds that the method of valuation set forth in the preceding paragraph is reasonable and follows the standards prescribed by law and is neither arbitrary nor an

abuse of discretion and makes the statement that it is the method of valuation used by this Board.

7. This Board hereby finds that the full cash value of the property in question as required for valuation on the 1978-79 assessment roll is \$52,000 and in doing so relies on the factors set forth hereinafter which it finds that the Assessor relied on and which it finds to be true and to be relative and material and supportive of that value and to be supported by the weight of evidence.

8. It is the opinion of the Assessor that the full cash value as prescribed by law was \$52,000.

9. In forming this opinion, the Assessor considered two major aspects. One was base year, the second was valuation.

10. The Assessor established the base year as the 1977-78 assessment year. There was a change of ownership during June, 1977. The real property has not been appraised pursuant to Section 405.5 of the Revenue and Taxation Code to its appropriate base year full cash value and the Assessor is mandated to reappraise the property to its full cash value as of the date of purchase, change in ownership or new construction (valuation date).

11. The Assessor also considered valuation on valuation date. He determined that reliable market data are available with respect to the property and thereupon employed the comparative sales value approach of 18 CAC Section 4. In doing so, he considered a number of sales including a sale of the subject property and sales which he found to be of comparable properties. After making due allowances as he determined appropriate for differences between the comparative property and the subject property, he formed the opinion that the full cash value of the property on valuation date was \$52,000.

12. The applicant testified as to his opinion as to full cash value of the property on valuation date. He stated that his opinion was based upon the unsuitability of the property for farming. It is dry farmed only and has no water and has not been levelled. That value is \$16,000. This Board finds that the applicant's opinion does not reflect full cash value as of valuation date.

13. The applicant asserted that certain of the sales were not comparable on the ground that they were of irrigated lands. The Board finds that each of the sales were of irrigated land. In particular, this Board finds that Sale No. 6 consisted of an adjoining dry farm parcel the same size and nature as the subject property and that Sale No. 6 and the sale of the subject property sustain the comparative sales approach and the Assessor's value.

14. The assessed value of the property at issue here is estimated as an amount equal to the proper full cash value as determined herein multiplied by the ratio estimated under Section 401 of the Revenue and Taxation Code, which is 25%.

CONCLUSIONS OF LAW

This Board makes the following conclusions of law:

1. The findings of fact made by this Board are supported by the weight of the evidence.
2. That methods of valuation employed by the Assessor and employed by this Board as set forth in the findings above are reasonable and follow the standards prescribed by law and are either arbitrary or an abuse of discretion.
3. Applicant is entitled to take nothing by its application herein.

ORDER

It is hereby ordered that applicant take nothing by reason of Application No. 78-119 and that said application is hereby denied.

PASSED AND ADOPTED by the Board of Supervisors of the County of Yolo, sitting as a Board of Equalization, this 26th day of December, 1978, by the following vote:

AYES: Duncan, Barton, Thompson, Marchand, Edmonds.

NOES: None.

ABSENT: None.

/s/ Arthur H. Edmonds

CHAIRMAN OF THE BOARD OF SUPERVISORS
COUNTY OF YOLO, STATE OF CALIFORNIA
SITTING AS A BOARD OF EQUALIZATION

ATTEST:

LAURENCE P. HENIGA, CLERK

BY /s/ Barbara A. Rodgers
Deputy

(SEAL)

NOTICE IS HEREBY GIVEN PURSUANT TO REVENUE & TAXATION CODE SECTION 1611.5 THAT ANY REQUEST FOR A TRANSCRIPT OF THE PROCEEDINGS MUST BE MADE WITHIN SIXTY (60) DAYS FOLLOWING THE DATE OF THE FINAL DETERMINATION BY THIS BOARD.

BEFORE THE BOARD OF SUPERVISORS
COUNTY OF YOLO, STATE OF CALIFORNIA
SITTING AS A COUNTY BOARD OF EQUALIZATION

In the Matter of the Application
of

DONALD F. CUMMINGS AND
EDNA C. CUMMINGS,

Applicants

Application No. 78-118

FINDINGS, CONCLUSIONS AND
ORDER

The above numbered application for reduction came on regularly for hearing before the above-entitled board on December 13, 1978. The applicant appeared in person. Marion F. Baker, Assessor of the County of Yolo appeared by Harold Brundige, Assistant Assessor.

The application was heard and evidence, oral and documentary, was introduced and the

matter was argued and submitted to the above-entitled board, which in consideration of the foregoing matters, makes the following findings, conclusions, and order:

FINDINGS

The Board of Supervisors of the County of Yolo, sitting as a County Board of Equalization, finds that it is true that:

1. The name of the applicants are Donald F. Cummings and Edna C. Cummings.
2. Applicants' address is 331 Grande Avenue, Davis, CA 95616.
3. A description of the property for which the reduced assessments were sought is as follows: A single family dwelling set forth as Parcel No. 35-243-23-1 on the 1978-79 Assessment Roll.
4. The Assessors and applicants of full cash value (Market value) of the property and the difference between those opinions is as follows:

	<u>Assessor's Opinion</u>	<u>Applicant's Opinion</u>	<u>Reduction Requested</u>
Land	\$ 9,800	\$10,000	\$ + 200
Improvements	\$51,100	\$31,400	\$19,700
Items for Personel Property	-	-	-
Inventory	-	-	-
Exemption	\$ 7,000	\$ 7,000	-
Net Total Value	\$60,900	\$41,400	\$19,500

5. A statement of the method of value used by the Assessor in appraising property is that the Assessor used the method specified by the following enactments:

(a) Article 13, Section 1 of the California Constitution mandates (unless otherwise provided) assessment at fair market value.

(b) Article 13 A, Section 2 (a) of the California Constitution defines full cash value as the County Assessor's opinion of real property as shown on the 1975-76 tax bill under "full cash value"; but it further provides that all real property not already assessed up to the 1975-76 tax levels may be reassessed to reflect that valuation.

(c) Revenue and Taxation Code Section 401 requires the Assessor to assess all real property at 25% of full cash value.

(d) Revenue and Taxation Code Section 110 and 18 CAC Section 2 define and equate fair market value and full cash value.

(e) Revenue and Taxation Code Section 110.1 and 18 CAC Section 460 establish the current taxable value of real property by reference to base year full cash value which is then modified annually to reflect the inflation rate not to exceed two percent per year, and in particular

(1) In the absence of purchase, new construction or change of ownership, base year full cash value is to be determined as of lien date 1975, and

(2) Any assessment year in which real property or a portion thereof, is purchased, is newly constructed, or changes ownership shall become the base year.

(3) In such case, full cash value means full cash value as of the date such real property is purchased, is newly constructed, or changes in ownership after the 1975 lien date, and such full cash value shall be enrolled on the lien date next succeeding.

(4) If the property has not been appraised pursuant to Revenue and Taxation Code Section 405.5 to its appropriate base year value, the assessor shall do so. Such reappraisals may be made at any time, notwithstanding the provisions of Section 405.6.

(f) Government Code Section 15606 commands the State Board of Equalization as follows:

(1) In subsection (c) to prescribe rules and regulations to govern all local boards of equalization when equalizing and assessors when assessing.

(2) In subsection (e) to prepare and issue instructions to assessors designed to promote uniformity in assessments.

(3) In subsection (f) it is specified that the rules and regulations and instructions shall include but not be limited to those relating to classification to kinds of property and evaluation procedures.

(g) Revenue and Taxation Code Section 401.5 mandates the State Board of Equalization to issue to assessors information to promote uniformity in appraisal practices.

(h) The State Board of Equalization has promulgated Chapter 1 of Title 18 of the California Administrative Code which includes the following relevant provisions:

Rule 2 - Definition of Value

Rule 3 - Value Approaches

Rule 4 - The Comparative Sales Approach to Value

6. This Board finds that the method of valuation set forth in the preceding paragraph is reasonable and follows the standards prescribed by law and is neither arbitrary nor an abuse of discretion and makes the statement that it is the method of valuation used by this Board.

7. This Board hereby finds that the full cash value of the property in question as required for valuation on the 1978-79 assessment roll is \$60,900 and in doing so relies on the factors set forth hereinafter which it finds that the Assessor relied on and which it finds to be true and to be relative and material and supportive of that value and to be supported by the weight of evidence.

8. It is the opinion of the Assessor that the full cash value as prescribed by law was \$60,900.

9. In forming this opinion, the Assessor considered two major aspects. One was base year, the second was valuation.

10. The Assessor established the base year as the 1977-78 assessment year. There was a change of ownership during April, 1977. The real property has not been appraised pursuant to Section 405.5 of the Revenue and Taxation Code to its appropriate base year full cash value and the Assessor is mandated to reappraise the property to its full cash value as of the date of purchase, change in ownership or new construction (valuation date).

11. The Assessor also considered valuation on valuation date. He determined that reliable

market data are available with respect to the property and thereupon employed the comparable sales value approach of 18 CAC Section 4. In doing so, he considered a number of sales including a sale of the subject property and sales which he found to be of comparable properties. After making due allowances as he determined appropriate for differences between the comparative property and the subject property, he formed the opinion that the full cash value of the property on valuation date was \$60,900.

12. The applicant testified as to his opinion as to full cash value of the property on valuation date. He stated that his opinion was based upon the full cash value of the property as set forth on a notice of valuation from the Assessor of the County of Yolo dated June 8, 1977. That value is \$40,600. He bases his opinion of value on the Assessor's appraisal of the property underlying that notice and asserts that such appraisal represents the value of the property on the completion of construction. This Board finds that the applicant's opinion does not reflect full cash value as of valuation date. The notice of valuation and underlying Assessor's appraisal the applicant relied on did not represent value as of valuation date. The represented value as of lien date 1977. On lien date 1977, the property was under construction and was only partly complete. The valuation notice represents the Assessor's estimate that the property was 80% complete. The applicant in 1977 objected that the property was only 60% complete and thereafter the Assessor adjusted the value to reflect 75% completion.

13. The applicant asserted that certain of the sales were not comparable on the following grounds:

(a) He asserts that his house was straddled by two half duplexes which reduce his value. The Board finds that the price applicant paid for his house discredits this assertion.

(b) He asserts that his sales price was increased artificially by the inclusion of an extra profit margin. The board finds this to be discredited by applicant's willingness to pay the price and by the comparable sales.

14. The assessed value of the property at issue here is estimated as an amount equal to the proper full cash value as determined herein multiplied by the ratio estimated under Section 401 of the Revenue and Taxation Code, which is 25%.

CONCLUSIONS OF LAW

This Board makes the following conclusions of law:

1. The findings of fact made by this Board are supported by the weight of the evidence.
2. That methods of valuation employed by the Assessor and employed by this Board as set forth in the findings above are reasonable and follow the standards prescribed by law and are either arbitrary or an abuse of discretion.
3. Applicant is entitled to take nothing by its application herein.

ORDER

It is hereby ordered that applicant take nothing by reason of Application No. 78-118 and that said application is hereby denied.

PASSED AND ADOPTED by the Board of Supervisors of the County of Yolo, sitting as a Board of Equalization, this 26th day of December, 1978, by the following vote:

AYES: Duncan, Barton, Thompson, Marchand, Edmonds.

NOES: None.

ABSENT: None.

/s/Arthur H. Edmonds

CHAIRMAN OF THE BOARD OF SUPERVISORS
COUNTY OF YOLO, STATE OF CALIFORNIA
SITTING AS A BOARD OF EQUALIZATION

ATTEST:

LAURENCE P. HENIGAN, CLERK

BY /s/ Barbara A. Rodgers
Deputy

(SEAL)

NOTICE IS HEREBY GIVEN PURSUANT TO REVENUE & TAXATION CODE SECTION 1611.5 THAT ANY REQUEST FOR A TRANSCRIPT OF THE PROCEEDINGS MUST BE MADE WITHIN SIXTY (60) DAYS FOLLOWING THE DATE OF THE FINAL DETERMINATION BY THIS BOARD.

- 4 MINUTE ORDER NO.78-135: ADOPTED THE FINDINGS, CONCLUSIONS AND ORDER IN THE MATTER OF APPLICATION NO. 78-168, FILED BY DONNA REEVES AND FRANCES TOTEN, FOR A REDUCTION IN ASSESSMENT, IN ACCORDANCE WITH THE FINDINGS, CONCLUSIONS AND ORDER FILED WITH THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

BEFORE THE BOARD OF SUPERVISORS
COUNTY OF YOLO, STATE OF CALIFORNIA
SITTING AS A COUNTY BOARD OF EQUALIZATION

In the Matter of the Application
of

DONNA REEVES
FRANCES TOTEN

Applicants. /

Application No. 78-168

FINDINGS, CONCLUSIONS AND
ORDER

The above numbered application for reduction came on regularly for hearing before the above-entitled board on December 13, 1978. The applicant Frances Toten appeared in person. Marion F. Baker, Assessor of the County of Yolo appeared by Harold Brundige, Assistant Assessor.

The application was heard and evidence, oral and documentary, was introduced and the matter was argued and submitted to the above-entitled board, which in consideration of the foregoing matters, makes the following findings, conclusions, and order:

FINDINGS

The Board of Supervisors of the County of Yolo, sitting as a County Board of Equalization, finds that it is true that:

1. The name of the applicants are Donna L. Reeves and Frances L. Toten.
2. Applicants' address is 420 Lilac Lane, West Sacramento, CA, 95691.
3. A description of the property for which the reduced assessments were sought is as follows: A single family dwelling set forth as Parcel No. 8-301-06-1 on the 1978-79 Assessment Roll.
4. The Assessors and applicants of full cash value (market value) of the property and the difference between those opinions is as follows:

	Assessor's Opinion	Applicant's Opinion	Reduction Requested
Land	\$ 5,500	\$ 5,200	\$ 300
Improvements	\$31,000	\$18,400	\$12,700
Items for Personal Pro- perty	-	-	-
Inventory	-	-	-
Exemption			
Net Total Value	\$36,600	\$23,600	\$13,000

5. A statement of the method of value used by the Assessor in appraising property is that the Assessor used the method specified by the following enactments:

(a) Article 13, Section 1 of the California Constitution mandates (unless otherwise provided) assessment at fair market value.

(b) Article 13 A, Section 2 (A) of the California Constitution defines full cash value as the County Assessor's opinion of real property as shown on the 1975-76 tax bill under "full cash value"; but it further provides that all real property not already assessed up to the 1975-76 tax levels may be reassessed to reflect that valuation.

(c) Revenue and Taxation Code Section 401 requires the Assessor to assess all real property of 25% at full cash value.

(d) Revenue and Taxation Code Section 110 and 18 CAC Section 2 defines and equate fair market value and full cash value.

(e) Revenue and Taxation Code Section 110.1 and 18 CAC Section 460 establish the current taxable value of real property by reference to base year full cash value which is then modified annually to reflect the inflation rate not to exceed two percent per year, and in particular.

(1) In the absence of purchase, new construction or change of ownership, base year full cash value is to be determined as of lien date 1975, and

(2) Any assessment year in which real property or a portion thereof, is purchased, is newly constructed, or changes ownership shall become the base year.

(3) In such case, full cash value means full cash value as of the date such real property is purchased, is newly constructed, or changes in ownership after the 1975 lien date, and such full cash value shall be enrolled on the lien date next succeeding.

(4) If the property has not been appraised pursuant to Revenue and Taxation Code Section 405.5 to its appropriate base year value, the assessor shall do so. Such re-appraisals may be made at any time, notwithstanding the provisions of Section 405.6.

(f) Government Code Section 15606 commands the State Board of Equalization as follows:

(1) In subsection (c) to prescribe rules and regulations to govern all local boards of equalization when equalizing and assessors when assessing.

(2) In subsection (e) to prepare and issue instructions to assessors designed to promote uniformity in assessments.

(3) In subsection (f) it is specified that the rules and regulations and instructions shall include but not be limited to those relating to classification to kinds of property and evaluation procedures.

(g) Revenue and Taxation Code Section 401.5 mandates the State Board of Equalization to issue to assessors information to promote uniformity in appraisal practices.

(h) The State Board of Equalization has promulgated Chapter 1 of Title 18 of the California Administrative Code which includes the following relevant provisions:

Rule 2 - Definition of Value

Rule 3 - Value Approaches

Rule 4 - The Comparative Sales Approach to Value

6. This Board finds that the method of valuation set forth in the preceding paragraph is reasonable and follows the standards prescribed by law and is neither arbitrary nor an abuse of discretion and makes the statement that it is the method of valuation used by this Board.

7. This Board hereby finds that the full cash value of the property in question as required for valuation on the 1978-79 assessment roll is \$36,600 and in doing so relies on the factors set forth hereinafter which it finds that the Assessor relied on and which it finds to be true and to be relative and material and supportive of that value and to be supported by the weight of evidence.

8. It is the opinion of the Assessor that the full cash value as prescribed by law was \$36,600.

9. In forming this opinion, the Assessor considered two major aspects. One was base year, the second was valuation.

10. The Assessor established the base year as the 1978-79 assessment year. There was a change of ownership on January 31, 1978. The real property has not been appraised pursuant to Section 405.5 of the Revenue and Taxation Code to its appropriate base year full cash value and the Assessor is mandated to reappraise the property to its full cash value as of

the date of purchase, change in ownership or new construction (valuation date).

11. The Assessor also considered valuation on valuation date. He determined that reliable market data are available with respect to the property and thereupon employed the comparative sales value approach of 18 CAC Section 4. In doing so, he considered a number of sales including a sale of the subject property and sales which he found to be of comparable properties. After making due allowances as he determined appropriate for differences between the comparative property and the subject property, he formed the opinion that the full cash value of the property on valuation date was \$36,000.

12. The applicant questioned only the base year on the ground that she did not sell the property but only added Donna Reeves to the house. The Board finds that this adding constitutes a change of ownership and the transfer of an undivided interest.

13. The assessed value of the property at issue here is estimated as an amount equal to the proper full cash value as determined herein multiplied by the ratio estimated under Section 401 of the Revenue and Taxation Code, which is 25%.

CONCLUSIONS OF LAW

This Board makes the following conclusions of law:

1. The findings of fact made by this Board are supported by the weight of the evidence.
2. That methods of valuation employed by the Assessor and employed by this Board as set forth in the findings above are reasonable and follow the standards prescribed by law and are either arbitrary or an abuse of discretion.
3. The provisions of Section 2 (a) of Article 13 A of the State Constitution, Revenue and Taxation Code 110.1 and 18 CAC Section 460 (b) (2) (b) expressly mandate reappraisal of the property if the property has not been reappraised pursuant to Revenue and Taxation Code Section 405.5 to the appropriate base year value.
4. In particular, 18 CAC Section 462 defines a change in ownership to include a gift and addition of an owner and paragraph (a) of that Section provides that the transfer of an undivided interest in property constitutes a change of ownership in the entire property (with certain exceptions not material here) and that these provisions establish 1978-79 as the base year for the entire subject property.
5. Applicant is entitled to take nothing by its application herein.

ORDER

It is hereby ordered that applicant take nothing by reason of Application No. 78-168 and that said application is hereby denied.

PASSED AND ADOPTED by the Board of Supervisors of the County of Yolo, sitting as a Board of Equalization, this 26th day of December, 1978, by the following vote:

AYES: Duncan, Barton, Thompson, Marchand, Edmonds.

NOES: None.

ABSENT: None.

/s/ ARTHUR H. EDMONDS

CHAIRMAN OF THE BOARD OF SUPERVISORS
COUNTY OF YOLO, STATE OF CALIFORNIA
SITTING AS A BOARD OF EQUALIZATION

ATTEST:

LAURENCE P. HENIGAN, CLERK

BY /s/ Barbara A. Rodgers
DEPUTY

(SEAL)

NOTICE IS HEREBY GIVEN PURSUANT TO REVENUE & TAXATION CODE SECTION 1611.5 THAT ANY REQUEST FOR A TRANSCRIPT OF THE PROCEEDINGS MUST BE MADE WITHIN SIXTY (60) DAYS FOLLOWING THE DATE OF THE FINAL DETERMINATION BY THIS BOARD.

- 5 MINUTE ORDER NO. 78-136: APPROVED BOARD OF EQUALIZATION MINUTES FOR NOVEMBER 28, 1978, DECEMBER 12 AND 13, 1978, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Duncan, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

- 6 MINUTE ORDER NO. 78-137: CONTINUED APPLICATIONS NOS. 78-84 & 78-85, FOR A REDUCTION IN ASSESSMENT, FILED BY KARL F. & ELIZABETH MCCULLOUGH, TO A DATE AND TIME TO BE SET BY THE CLERK.

Upon motion of Supervisor Marchand, seconded by Supervisor Barton, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

The Board of Equalization recessed at 2:14 P.M. and reconvened at 2:34 P.M. All members were present. Chairman Edmonds presided at the meeting.

- 7 MINUTE ORDER NO. 78-138: DENIED APPLICATION NO. 78-153, FOR A REDUCTION IN ASSESSMENT, FILED BY JEROME B. & JUDY B. GILBERT, DUE TO NON-APPEARANCE OF THE APPLICANTS AT THIS CONTINUED HEARING HELD ON DECEMBER 26, 1978, AT 3:00 P.M.

Upon motion of Supervisor Duncan, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

JANUARY 24, 1979

8 MINUTE ORDER NO. 78-139: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 2:36 P.M. ON THE 26TH DAY OF DECEMBER, 1978.

Upon motion of Supervisor Duncan, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Duncan, Barton, Thompson, Marchand, Edmonds. Noes: None. Absent: None.

x Robert H. Marchand
CHAIRMAN, BOARD OF SUPERVISORS AND
BOARD OF EQUALIZATION, COUNTY OF
YOLO, STATE OF CALIFORNIA

ATTEST:
LAURENCE P. HENIGAN, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors & Board of Equalization

BY Radina Rodger Deputy

TYPED BY bar
PROOF READ BY bar 1 A.M.

//////////

JANUARY 24, 1979

The Yolo County Board of Supervisors, sitting as a Board of Equalization, met on the 24th day of January, 1979, at 9:00 A.M., in the Planning Commission Meeting Room, located at 292 West Beamer Street, Woodland, CA. All members of the Board of Equalization were present on roll call, except Supervisor Robert Black, excused. Chairman Marchand presided at the meeting. County Counsel Charles R. Mack was present to advise the Board of Equalization. County Assessor Malcolm A. Nicolson, John Lynch, Rural Senior Appraiser and Richard Blickle, Appraiser III, were present, representing the County Assessor's Office. Deputy County Counsel Melba Yee was present to advise the County Assessor's Office. The meeting was recorded on the County Tape Recorder.

1 MINUTE ORDER NO. 79-1: ACCEPTED ASSESSOR'S EXHIBIT A AND B, ATTACHED TO MEMO, PRESENTED BY THE COUNTY ASSESSOR, INTO EVIDENCE ON BEHALF OF THE COUNTY ASSESSOR' OFFICE, PERTAINING TO APPLICATIONS NOS. 78-84 & 78-85, FILED BY KARL & ELIZABETH MCCULLOUGH.

Upon motion of Supervisor Thompson, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: Black.

2 MINUTE ORDER NO. 79-2: ACCEPTED APPLICANT'S EXHIBIT 1, IDENTIFIED AS SOIL INTERPRETATION SHEET, UNITED RICE LABORATORY AND APPLICANT'S EXHIBIT 2, IDENTIFIED AS LETTER FROM VALLEY TOXICOLOGY SERVICE, INC., INTO EVIDENCE ON BEHALF OF THE APPLICANT, KARL & ELIZABETH McCULLOUGH, AS PRESENTED BY THEIR AGENT RUSSELL MILLSAP, ATTORNEY AT LAW, PERTAINING TO APPLICATIONS NOS. 78-84 & 78-85, FILED BY KARL & ELIZABETH MCCULLOUGH.

Upon motion of Supervisor Thompson, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: Black.

3 MINUTE ORDER NO. 79-3: ACCEPTED APPLICANT'S EXHIBIT 3, IDENTIFIED AS AGRICULTURE LEASE, BETWEEN FRED McCULLOUGH, LANDLORD, AND WINSTON R. PETERSON, II, TENANT, INTO EVIDENCE ON BEHALF OF THE APPLICANT, KARL & ELIZABETH McCULLOUGH, AS PRESENTED BY THEIR AGENT RUSSELL MILLSAP, ATTORNEY AT LAW, PERTAINING TO APPLICATIONS NOS. 78-84 & 78-85.

Upon motion of Supervisor Thompson, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: Black.

4 MINUTE ORDER NO. 79-4: ACCEPTED REVISED VALUE FOR PARCEL 51-050-05 (EXHIBIT A) (APPLICATION NO. 78-85) AND PARCEL 51-260-01 (EXHIBIT B) (APPLICATION NO. 78-84) FOR 1978-79 AS OUTLINED BY THE COUNTY ASSESSOR AND WITH THE UNDERSTANDING THAT ALL OTHER CORRECTIONS OUTLINED WILL BE PROCESSED IMMEDIATELY, AND DENIED APPLICATIONS NOS. 78-84 & 78-85, FOR REDUCTION IN ASSESSMENT, FILED BY KARL & ELIZABETH McCULLOUGH. SAID ABOVE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON JANUARY 24, 1979, SHORTLY AFTER 9:00 A.M., IN THE PLANNING COMMISSION MEETING ROOM, LOCATED AT 292 WEST BEAMER STREET, WOODLAND, CA, IN THE PRESENCE OF RUSSELL MILLSAP AND KARL McCULLOUGH.

Upon motion of Supervisor Thompson, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: Black.

- 5 MINUTE ORDER NO. 79-5: ACCEPTED WITHDRAWALS OF THE FOLLOWING APPLICATIONS FOR REDUCTION IN ASSESSMENTS: APPLICATION NO. 78-294, FILED BY AMERON, INC.; APPLICATION NO. 78-219, FILED BY ROGER & MARTHA C. SANS; APPLICATION NO. 78-221, FILED BY ROGER SANS, TRUSTEE FOR MARIE SANS; APPLICATION NO. 78-223, FILED BY ROGER SANS, TRUSTEE FOR MARIE SANS; APPLICATIONS NOS. 78-214 & 78-215, FILED BY RONALD E. AND RAE KUHN; APPLICATIONS NOS. 78-198 & 78-199, FILED BY DONALD AND PAULINE E. FROMMELT AND APPLICATION NO. 78-87, FILED BY WARDEN E. ELLIS.

Upon motion of Supervisor Edmonds, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: Black.

- 6 MINUTE ORDER NO. 79-6: ADOPTED THE FINDINGS, CONCLUSIONS AND ORDER IN THE MATTER OF THE APPLICATION OF BURT LANCASTER, APPLICATION NO. 78-20, FOR REDUCTION IN ASSESSMENT, IN ACCORDANCE WITH SAID FINDINGS, CONCLUSIONS AND ORDER FILED WITH THE CLERK.

Upon motion of Supervisor Thompson, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: Black.

BEFORE THE BOARD OF SUPERVISORS
COUNTY OF YOLO, STATE OF CALIFORNIA
SITTING AS A COUNTY BOARD OF EQUALIZATION

In the Matter of the Application
of

BURT LANCASTER,
Applicant. /

APPLICATION NO. 78-20

FINDINGS, CONCLUSIONS AND
ORDER

The above numbered application for reduction came on regularly for hearing before the above-entitled board on November 28, 1978. The applicant appeared in person. Marion F. Baker, Assessor of the County of Yolo appeared by Harold Brundige, Assistant Assessor.

The application was heard and evidence, oral and documentary, was introduced and the matter was argued and submitted to the above-entitled board, which in consideration of the foregoing matters, makes the following findings, conclusions, and order:

FINDINGS

The Board of Supervisors of the County of Yolo, sitting as a County Board of Equalization, finds that it is true that:

1. The name of the applicant is Burt Lancaster.
2. Applicant's address is 25 Almond Lane, Davis, California, 95616.
3. A description of the property for which the reduced assessments were sought is as follows: A single family dwelling set forth as Parcel No. 32-200-18-1 on the 1978-79 Assessment Roll.
4. The Assessors and applicants of full cash value (market value) of the property and the difference between those opinions is as follows:

	<u>Assessor's Opinion</u>	<u>Applicant's Opinion</u>	<u>Reduction Requested</u>
Land	\$13,600	\$10,600	\$ 3,000
Improvements	\$48,400	\$35,400	\$13,000
Items for Personal Pro- perty	-	-	-
Inventory	-	-	-
Exemption	-	-	-
Net Total Value	\$62,000	\$46,000	\$16,000

5. A statement of the method of value used by the Assessor in appraising property is that the Assessor used the method specified by the following enactments:

(a) Article 13, Section 1 of the California Constitution mandates (unless otherwise provided) assessment at fair market value.

(b) Article 13 A. Section 2 (a) of the California Constitution defines full cash value as the County Assessor's opinion of real property as shown on the 1975-76 tax bill under "full cash value"; but it further provides that all real property not already assessed up to the 1975-76 tax levels may be reassessed to reflect that valuation.

(c) Revenue and Taxation Code Section 401 requires the Assessor to assess all real property at 25% of full cash value.

(d) Revenue and Taxation Code Section 110 and 18 CAC Section 2 define and equate fair market value and full cash value.

(e) Revenue and Taxation Code Section 110.1 and 18 CAC Section 460 establish the current taxable value of real property by reference to base year full cash value which is then modified annually to reflect the inflation rate not to exceed two percent per year, and in particular

(1) In the absence of purchase, new construction or change of ownership, base year full cash value is to be determined as of lien date 1975, and

(2) Any assessment year in which real property or a portion thereof, is purchased, is newly constructed, or changes ownership shall become the base year.

(3) In such case, full cash value means full cash value as of the date such real property is purchased, is newly constructed, or changes in ownership after the 1975 lien date, and such full cash value shall be enrolled on the lien date next succeeding.

(4) If the property has not been appraised pursuant to Revenue and Taxation Code Section 405.5 to its appropriate base year value, the assessor shall do so. Such reappraisals may be made at any time, notwithstanding the provisions of Section 405.6.

(f) Government Code Section 15606 commands the State Board of Equalization as follows:

(1) In subsection (c) to prescribe rules and regulations to govern all local boards of equalization when equalizing and assessors when assessing.

(2) In subsection (e) to prepare and issue instructions to assessors designed to promote uniformity in assessments.

(3) In subsection (f) it is specified that the rules and regulations and instructions shall include but not be limited to those relating to classification to kinds of property and evaluation procedures.

(g) Revenue and Taxation Code Section 401.5 mandates that State Board of Equalization to issue to assessors information to promote uniformity in appraisal practices.

(h) The State Board of Equalization has promulgated Chapter 1 of Title 8 of the California Administrative Code which includes the following relevant provisions:

Rule 2 - Definition of Value

Rule 3 - Value Approaches

Rule 4 - The Comparative Sales Approach of Value

6. This Board finds that method of valuation set forth in the preceding paragraph is reasonable and follows the standards prescribed by law and is neither arbitrary nor an abuse of discretion and makes the statement that it is the method of valuation used by this Board.

7. This Board hereby finds that the full cash value of the property in question as required for valuation on the 1978-79 assessment roll is \$62,000.

8. It is the opinion of the Assessor that the full cash value as prescribed by law was \$62,000.

9. The Assessor established the base year as the 1977-78 assessment year. There has been no purchase, change or ownership or new construction. The real property has not been appraised pursuant to Section 405.5 of the Revenue and Taxation Code to its appropriate base year full cash value and the Assessor is mandated to reappraise the property to its full cash value for the lien date in 1975-76.

10. After determining the valuation of the property on lien date 1975, the Assessor thereupon applied the inflation rate of 18 CAC 460 (b) (5) and determined that rate to be 2% for each of the three years and made a correction of the base year value by 6.12%. That percentage is 2% for three years, compounded annually.

11. The applicant testified as to his opinion as to full cash value of the property on lien date 1975. He stated that his opinion was based upon the full cash value of the property as set forth on the 1975-76 Assessment Roll of the County of Yolo. That value is \$46,000. He bases his opinion of value on the Assessor's appraisal of the property and upon the certificate that the Assessor attaches to the 1975-76 assessment roll pursuant to Revenue and Taxation Code Section 616. This Board finds that the applicant's opinion does not reflect full cash value as of lien date 1975.

CONCLUSIONS OF LAW

This Board makes the following conclusions of law:

1. The findings of fact made by this Board are supported by the weight of the evidence.

2. That methods of valuation employed by the Assessor and employed by this Board as set forth in the findings above are reasonable and follow the standards prescribed by law and are neither arbitrary nor an abuse of discretion.

3. The provisions of Section 2 (a) of Article 13 A of the State Constitution, Revenue and Taxation Code 110.1 and 18 CAC Section 460 (b) (2) (b) expressly mandate reappraisal of the property if the property has not been reappraised pursuant to Revenue and Taxation Code Section 450.5 to the appropriate base year value.

4. Such reappraisal is not precluded by the provisions of Revenue and Taxation Code Section 616 or by any certificate executed by the Assessor pursuant thereto. The authorities cited by taxpayer in this connection do not require a contrary result. The authorities concern the proof of actual historical actions taken by the Assessor. They do not concern an independent obligation for reappraisal such as that imposed by the enactments set forth in the preceding paragraph.

5. Applicant is entitled to take nothing by its application herein.

ORDER

It is hereby ordered that applicant take nothing by reason of Application No. 78-20 and that said application is hereby denied.

PASSED AND ADOPTED by the Board of Supervisors of the County of Yolo, sitting as a Board of Equalization, this 24th day of January, 1979, by the following vote:

AYES: DeMars, Thompson, Edmonds, Marchand.

NOES: None.

ABSENT: Black.

CHAIRMAN OF THE BOARD OF SUPERVISORS
COUNTY OF YOLO, STATE OF CALIFORNIA
SITTING AS A BOARD OF EQUALIZATION

ATTEST:
PETER McNAMEE, CLERK

BY _____
DEPUTY

(SEAL)

NOTICE IS HEREBY GIVEN PURSUANT TO REVENUE & TAXATION CODE SECTION 1611.5 THAT ANY REQUEST FOR A TRANSCRIPT OF THE PROCEEDINGS MUST BE MADE WITHIN SIXTY (60) DAYS FOLLOWING THE DATE OF THE FINAL DETERMINATION BY THIS BOARD.

- 7 MINUTE ORDER NO. 79-7: ADOPTED FINDINGS, CONCLUSIONS AND ORDER IN THE MATTER OF THE APPLICATION OF WALTER M. & EVA P. HUNTING, APPLICATION NO. 78-138, FOR REDUCTION IN ASSESSMENT, IN ACCORDANCE WITH SAID FINDINGS, CONCLUSIONS AND ORDER FILED WITH THE CLERK.

Upon motion of Supervisor Edmonds, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: DeHais, Thompson, Edmonds, Marchand. Noes: None. Absent: Black.

- 8 MINUTE ORDER NO. 79-8: ACCEPTED STIPULATIONS PRESENTED BY THE COUNTY ASSESSOR'S OFFICE ON THE FOLLOWING APPLICATIONS, AS FILED WITH THE CLERK: APPLICATION NO. 78-23, LILLIES CUSTOM DRAPERIES; APPLICATION NO. 78-52, PETER ANDERS; APPLICATION NO. 78-57, STEVEN & DEBORAH GODDEN; APPLICATION NO. 78-157A, LEEILA & ROBERT SAUCERMAN; & APPLICATIONS NOS. 78-290 THRU 78-292, FRED HEIDRICK, ET AL.

Upon motion of Supervisor Thompson, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: Black.

- 9 MINUTE ORDER NO. 79-9: APPROVED BOARD OF EQUALIZATION MINUTES FOR DECEMBER 26, 1978, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Edmonds, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: Black.

- 10 MINUTE ORDER NO. 79-10: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 11:05 A.M. ON THE 24TH DAY OF JANUARY, 1979.

Upon motion of Supervisor DeMars, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: Black.

Robert Marchand
CHAIRMAN OF THE BOARD OF SUPERVISORS
AND BOARD OF EQUALIZATION, COUNTY
OF YOLO, STATE OF CALIFORNIA

ATTEST:
PETER McNAMEE, CLERK

BY *Balsam Rodgers* Deputy

TYPED BY bar
PROOF READ BY bar H.M.

/ / / / / / / / / / / / / / / /

MARCH 7, 1979

The Yolo County Board of Supervisors, sitting as a Board of Equalization, met on the 7th day of March, 1979, at 9:30 A.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, CA. All members of the Board of Equalization were present on roll call. Chairman Marchand presided at the meeting. County Counsel Charles Mack was present to advise the Board of Equalization. County Assessor Malcolm Nicolson was present representing the County Assessor's Office. Deputy County Counsel Melba Yee was present to advise the County Assessor's Office. The hearing was recorded on the County Tape Recorder.

- 1 MINUTE ORDER NO. 79-11: DENIED THE FOLLOWING APPLICATIONS FOR REDUCTION IN ASSESSMENT, DUE TO NON-APPEARANCE OF APPLICANTS AT THE HEARING AND LEGAL ISSUE PRESENTED BY THE COUNTY ASSESSOR AND FILED WITH THE CLERK: APPLICATION NOS. 78-92 AND 78-93, FILED BY R. E. PLANK, ET AL; APPLICATION NO. 78-82, FILED BY CLARENCE NISSEN, TRUSTEE AND APPLICATION NO. 78-39, FILED BY MARY JO MARTINDALE, TRUSTEE MARTINDALE FAMILY TRUST. SAID ABOVE MATTERS WERE CONSIDERED AT A PUBLIC HEARING HELD ON MARCH 7, 1979, SHORTLY AFTER 9:30 A.M.

Upon motion of Supervisor Thompson, seconded by Supervisor Edmonds, and duly carried, the Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

- 2 MINUTE ORDER NO. 79-12: DENIED APPLICATIONS NOS. 78-170 THRU 78-172, FOR REDUCTION IN ASSESSMENT, FILED BY THOMAS Y. & ELAINE E. COOPER, IN ACCORDANCE WITH THE LEGAL ISSUE PRESENTED BY THE COUNTY ASSESSOR AND FILED WITH THE CLERK. SAID ABOVE MATTERS WERE CONSIDERED AT A PUBLIC HEARING HELD ON MARCH 7, 1979, SHORTLY AFTER 9:30 A.M., IN THE PRESENCE OF ELAINE E. COOPER.

Upon motion of Supervisor Black, seconded by Supervisor Thompson, and duly carried, and above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

- 3 MINUTE ORDER NO. 79-13: CONTINUED HEARING SET FOR MARCH 7, 1979, AT 9:30 A.M., TO CONSIDER APPLICATION NO. 78-86, FILED BY CHESTER D. PARKER, TO A DATE AND TIME TO BE SET BY THE CLERK AND INSTRUCTED THE CLERK TO INFORM THE APPLICANT THAT THIS WILL BE THE LAST TIME THIS MATTER WILL BE CONTINUED.

Upon motion of Supervisor Black, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

The Board of Equalization recessed at 10:05 A.M. and reconvened at 10:08 A.M. All members of the Board were present. Chairman Marchand presided at the meeting.

- 4 MINUTE ORDER NO. 79-14: CONTINUED APPLICATIONS NOS. 78-296 AND 78-297, REVISED, FOR REDUCTION IN ASSESSMENT, FILED BY L & S ENTERPRISES, INC., TO MARCH 7, 1979, AT 3:00 P.M., IN ACCORDANCE WITH VERBAL REQUEST OF THE AGENT, JAMES

Upon motion of Supervisor Black, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

- 5 MINUTE ORDER NO. 79-15: DROPPED APPLICATIONS NOS. 78-285, 78-286, 78- AND 78-289, FOR REDUCTION IN ASSESSMENT, FILED BY BANK OF AMERICA, NT & SA AND APPLICATION NO. 78-288, FILED BY MERCHANTS NATIONAL REALTY, AND CONTINUED THE MATTER TO A DATE AND TIME TO BE SET BY THE CLERK. THE CLERK WAS INSTRUCTED TO NOTIFY THE APPLICANTS THAT THIS WILL BE THE LAST TIME THESE MATTERS WILL BE CONTINUED.

Upon motion of Supervisor Black, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

- 6 MINUTE ORDER NO. 79-16: ACCEPTED VERBAL WITHDRAWAL OF APPLICATIONS NOS. 78-228, 78-229, 78-234, 78-235, 78-236 & 78-237, FOR REDUCTION IN ASSESSMENT, FILED BY FRED C. & JOSEPH A. HEIDRICK.

Upon motion of Supervisor Edmonds, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

The Board of Equalization recessed at 10:16 A.M. and reconvened at 11:00 A.M. All members of the Board were present. Chairman Marchand presided at the meeting.

- 7 MINUTE ORDER NO. 79-17: ACCEPTED VERBAL WITHDRAWAL OF APPLICATION NO. 78-80, FOR REDUCTION IN ASSESSMENT, FILED BY HELEN M. TRACY. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON MARCH 7, 1979, SHORTLY AFTER 10:00 A.M., IN THE PRESENCE OF HELEN M. TRACY.

Upon motion of Supervisor Black, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

- 8 MINUTE ORDER NO. 79-18: DENIED APPLICATION NO. 78-121, FOR REDUCTION IN ASSESSMENT, FILED BY HENNING BRUETT AND APPLICATIONS NOS. 78-123 THRU 78-129, FOR REDUCTION IN ASSESSMENT, FILED BY E. W. JAMESON, JR. AND SUMIKO JAMESON, DUE TO NON-APPEARANCE AND LEGAL ISSUE PRESENTED BY THE COUNTY ASSESSOR AND FILED WITH THE CLERK. SAID ABOVE MATTERS WERE CONSIDERED AT A PUBLIC HEARING HELD ON MARCH 7, 1979, SHORTLY AFTER 10:00 A.M.

Upon motion of Supervisor Black, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

- 9 MINUTE ORDER NO. 79-19: ACCEPTED STIPULATION ON APPLICATION NO. 78-122, FOR REDUCTION IN ASSESSMENT, FILED BY DONALD & JEANNE SMITH, IN ACCORDANCE WITH THE STIPULATION FILED WITH THE CLERK.

Upon motion of Supervisor Thompson, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

- 10 MINUTE ORDER NO.79-20: CONTINUED APPLICATION NO. 78-135, FILED BY D. STEVEN BLAKE, APPLICATION NO. 78-165, FILED BY ROSE CRUTCHER AND APPLICATION NO. 78-166, FILED BY Walter P. & FLORENCE BLANKENSHIP, TO A DATE AND TIME TO BE SET BY THE CLERK.

Upon motion of Supervisor Thompson, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

The Board of Equalization recessed at 11:20 A.M. and reconvened at 1:00 P.M. All members of the Board were present. Chairman Marchand presided at the meeting.

- 11 MINUTE ORDER NO. 79-21: CONTINUED APPLICATION NO. 78-189, FOR REDUCTION IN ASSESSMENT, FILED BY MICHAEL T. & HELEN H. SCIMENS, TO A DATE AND TIME TO BE SET BY THE CLERK. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON MARCH 7, 1979, SHORTLY AFTER 1:00 P.M. IN THE PRESENCE OF MICHAEL T. & HELEN H. SCIMENS.

Upon motion of Supervisor Thompson, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

- 12 MINUTE ORDER NO.79-22: CONTINUED APPLICATION NO. 78-191, FOR REDUCTION IN ASSESSMENT, FILED BY DOANE & JANE E.STEWART, TO A DATE AND TIME TO BE SET BY THE CLERK. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD SHORTLY AFTER 1:00 P.M., IN THE PRESENCE OF DOANE STEWART.

Upon motion of Supervisor Edmonds, seconded by Supervisor DeMars, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

- 13 MINUTE ORDER NO. 79-23: ACCEPTED VERBAL WITHDRAWAL OF APPLICATIONS NOS. 78-185 & 78-186, FOR REDUCTION IN ASSESSMENT, FILED BY ROBERT & KATHERINE GASSON. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON MARCH 7, 1979, SHORTLY AFTER 1:00 P.M. IN THE PRESENCE OF ROBERT GASSON.

Upon motion of Supervisor Thompson, seconded by Supervisor DeMars, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

- 14 MINUTE ORDER NO.79-24: DENIED THE FOLLOWING APPLICATIONS FOR REDUCTION IN ASSESSMENTS, DUE TO NON-APPEARANCE AND LEGAL ISSUE PRESENTED BY THE COUNTY ASSESSOR AND FILED WITH THE CLERK:

APPLICATION NO. 78-169, FILED BY HAROLD G. & JOAN DOWNEY.

APPLICATION NOS.78-174 & 78-175, FILED BY ROBERT J. & LUCINDA J. WEAVER.

APPLICATION NO. 78-176, FILED BY LYNN D. WHITTING.

APPLICATION NO. 78-178, FILED BY WILLIAM R. ALLARDICE.

APPLICATION NO. 78-180, FILED BY BERNICE RADATO.

APPLICATION NO. 78-183, FILED BY NEAL F. & JERALDINE W. PEEK.

Upon motion of Supervisor Thompson, seconded by Supervisor DeMars, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

The Board of Equalization recessed at 1:34 P.M. and reconvened at 2:00 P.M. All members of the Board were present. Chairman Marchand presided at the meeting.

- 15 MINUTE ORDER NO. 79-25: ACCEPTED LETTER OF WITHD AWALS AND VERBAL WITHDRAWALS OF THE FOLLOWING APPLICATIONS FOR REDUCTION IN ASSESSMENT: APPLICATION NO.78-195, FILED BY GILBERT T. DODDS AND MARGARET H. DODDS; APPLICATION NO.78-210, FILED BY IRENE ALEXANDER; APPLICATION NO. 78-212, FILED BY EDWARD J. & MARY C. GERMESHAUSEN AND APPLICATION NO. 78-202, FILED ROBERT J. WILLIAMS.

Upon motion of Supervisor Thompson, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

- 16 MINUTE ORDER NO.79-26: DENIED APPLICATION NO. 78-193, FOR REDUCTION IN ASSESSMENT, FILED BY NORMAN B. & SALLY S. SMITH AND APPLICATION NO.78-209, FOR REDUCTION IN ASSESSMENT, FILED BY JACK L. COOK, DUE TO NON-APPEARANCE AND LEGAL ISSUE PRESENTED BY THE COUNTY ASSESSOR AND FILED WITH THE CLERK.

Upon motion of Supervisor DeMars, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

- 17 MINUTE ORDER NO.79-27: CONTINUED APPLICATION NO. 78-194, FOR REDUCTION IN ASSESSMENT, FILED BY CORLYN P. & ELEANOR M. DEATHERAGE AND APPLICATION NO. 78-205, FOR REDUCTION IN ASSESSMENT, FILED BY DWIGHT AND BERNICE BAIER, TO A DATE AND TIME TO BE SET BY THE CLERK. SAID ABOVE MATTERS WERE CONSIDERED AT A PUBLIC HEARING HELD ON MARCH 7, 1979, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Thompson, seconded by Supervisor DeMars, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

- 18 MINUTE ORDER NO.79-28: ACCEPTED LETTERS OF WITHDRAWAL AND VERBAL WITHDRAWALS OF THE FOLLOWING APPLICATIONS FOR REDUCTION IN ASSESSMENT: APPLICATION NO. 78-110, FILED BY LEO FAHN; APPLICATION NO. 78-160, FILED BY G. W. WILLIAMS CO.; APPLICATION NO. 78-40, FILED BY PACIFIC SOUTHWEST REALTY COMPANY; APPLICATION NO.78-224, FILED BY VIRGINIA R. ROWLAND AND APPLICATION NO.78-303, FILED BY ITT CONTINENTAL BAKING COMPANY.

Upon motion of Supervisor Thompson, seconded by Supervisor DeMars, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

- 19 MINUTE ORDER NO. 79-29: APPROVED THE FINDINGS, CONCLUSIONS AND ORDER IN CONNECTION WITH APPLICATIONS NOS. 78-84 & 78-85, FILED BY KARL F. & ELIZABETH MCCULLOUGH, IN ACCORDANCE WITH SAID FINDINGS, CONCLUSIONS AND ORDER FILED WITH THE CLERK.

Upon motion of Supervisor Thompson, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None. Abstaining: Black.

- 20 MINUTE ORDER NO. 79-30: APPROVED BOARD OF EQUALIZATION MINUTES FOR JANUARY 24, 1979, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Thompson, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

- 21 MINUTE ORDER NO.79-31: ACCEPTED STIPULATION ON APPLICATION NO. 78-27, FOR REDUCTION IN ASSESSMENT, FILED BY ROBERT AMACK, IN ACCORDANCE WITH THE STIPULATION FILED WITH THE CLERK.

Upon motion of Supervisor DeMars, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

The Board of Equalization recessed at 2:08 P.M. and reconvened at 2:09 P.M. All members were present. Chairman Marchand presided at the meeting.

- 22 MINUTE ORDER NO. 79-32: ACCEPTED STIPULATION ON APPLICATIONS NOS. 78-1 THRU 78-7, FOR REDUCTION IN ASSESSMENT, FILED BY NOR-CAL BEVERAGE COMPANY, INC., IN ACCORDANCE WITH THE STIPULATION FILED WITH THE CLERK.

Upon motion of Supervisor Edmonds, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

The Board of Equalization recessed at 2:10 P.M. and reconvened at 2:16 P.M. All members of the Board were present. Chairman Marchand presided at the meeting.

- 23 MINUTE ORDER NO. 79-33: RESCINDED A PORTION OF MINUTE ORDER NO. 79-26, DENYING APPLICATION NO. 78-209, AND AGREED TO HEAR APPLICATION NO. 78-209, AS THE APPLICANT ARRIVED AFTER 2:00 P.M.

Upon motion of Supervisor Thompson, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

- 24 MINUTE ORDER NO. 79-34: DENIED APPLICATION NO. 78-209, FOR REDUCTION IN ASSESSMENT, FILED BY JACK L. COOK DUE TO LEGAL ISSUE PRESENTED BY THE COUNTY ASSESSOR AND FILED WITH THE CLERK.

Upon motion of Supervisor Black, seconded by Supervisor DeMars, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

The Board of Equalization recessed at 2:53 P.M. and reconvened at 3:00 P.M. All members of the Board were present. Chairman Marchand presided at the meeting.

- 25 MINUTE ORDER NO. 79-35: ACCEPTED VERBAL WITHDRAWAL OF APPLICATION NO. 78-304, FOR REDUCTION IN ASSESSMENT, FILED BY E. EARL FEIKE, JR. SAID ABOVE MENTIONED MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON MARCH 7, 1979, SHORTLY AFTER 3:00 P.M. IN THE PRESENCE OF MR. FEIKE, JR.

Upon motion of Supervisor Edmonds, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

- 26 MINUTE ORDER NO. 79-36: DENIED THE FOLLOWING APPLICATIONS FOR REDUCTION IN ASSESSMENT, AS THEY WERE NOT TIMELY FILED WITH THE CLERK:

APPLICATION FILED BY L & S ENTERPRISES, INC., PARCEL NO. 66-011-01-1;
APPLICATION FILED BY ALADDIN C. & LYNDIA R. LORENZO, PARCEL NO. 3-130-10-1;
APPLICATION FILED BY ALADDIN C. & LYNDIA R. LORENZO, PARCEL NO. 50-170-02-1;
APPLICATION FILED BY ALADDIN C. & LYNDIA R. LORENZO, PARCEL NO. 3-171-15-1;
APPLICATION FILED BY ALADDIN C. & LYNDIA R. LORENZO, PARCEL NO. 3-156-18-1;
APPLICATION FILED BY ALADDIN C. & LYNDIA R. LORENZO, PARCEL NO. 30-200-09-1.

Upon motion of Supervisor Thompson, seconded by Supervisor Black, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

- 27 MINUTE ORDER NO. 79-37: DENIED THE FOLLOWING APPLICATIONS FOR REDUCTION IN ASSESSMENT DUE TO THE LEGAL ISSUE PRESENTED BY THE COUNTY ASSESSOR AND FILED WITH THE CLERK: APPLICATION NO. 78-295, FILED BY CHARLES & JUANITA SKAGGS; APPLICATIONS NOS. 78-296 & 78-297, REVISED, FILED BY L & S ENTERPRISES, INC., AND APPLICATIONS NOS. 78-298 THRU 78-302, FILED BY CHARLES & JUANITA SKAGGS.

Upon motion of Supervisor Thompson, seconded by Supervisor Black, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

- 28 MINUTE ORDER NO. 79-38: ACCEPTED VERBAL WITHDRAWAL OF APPLICATIONS NOS. 78-216 THRU 78-218, FOR REDUCTION IN ASSESSMENT, FILED BY FRANKLIN K. AND SHIRLEY B. GARDNER, AND ACCEPTED LETTER OF WITHDRAWAL OF APPLICATION NO. 78-277, FOR REDUCTION IN ASSESSMENT, FILED BY JOHN B. & EDITH ANDERSON, IN ACCORDANCE WITH SAID LETTER FILED WITH THE CLERK.

Upon motion of Supervisor Black, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

- 29 MINUTE ORDER NO. 79-39: DENIED THE FOLLOWING APPLICATIONS FOR REDUCTION IN ASSESSMENT DUE TO NON-APPEARANCE AND LEGAL ISSUE PRESENTED BY THE COUNTY ASSESSOR AND FILED WITH THE CLERK:

APPLICATION NO. 78-213, FILED BY THEODORE & KATHLEEN TERLECKY.
APPLICATION NO. 78-222, FILED BY WILLIAM J. BLEVINS, JR. AND VIVIAN E. BLEVINS.
APPLICATION NO. 78-225, FILED BY GLEN H. GRAVINK.
APPLICATION NO. 78-226, FILED BY MARIE L. GRAVINK.
APPLICATION NO. 78-293, FILED BY GEORGE L. & LAURA J. GORMLEY.
APPLICATION NO. 78-306, FILED BY ALFRED J. & ALICE G. HANSON.

Upon motion of Supervisor Thompson, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

- 30 MINUTE ORDER NO. 79-40: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 3:35 P.M. ON THE 7TH DAY OF MARCH, 1979.

Upon motion of Supervisor Edmonds, seconded by Supervisor Black, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

B. A. Marchand
 x CHAIRMAN, BOARD OF SUPERVISORS &
BOARD OF EQUALIZATION, COUNTY OF
YOLO, STATE OF CALIFORNIA

ATTEST:
 PETER McNAMEE, COUNTY CLERK,
 Ex-Officio Clerk of the Board
 of Supervisors and Board of
 Equalization

BY B. A. Marchand Deputy

TYPED BY bar
 PROOF READ BY bar & Ag

APRIL 10, 1979

The Yolo County Board of Supervisors, sitting as a Board of Equalization, met on the 10th day of April, 1979, at 10:05 A.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, CA. All members of the Board of Equalization were present. Chairman Marchand presided at the meeting.

- 1 RESOLUTION NO. 79-1, WAS PASSED AND ADOPTED, FIXING A RATE OF ASSESSMENT ON ACREAGE BASIS FOR YOLO-ZAMORA WATER DISTRICT AT \$.77 PER ACRE ON EACH ACRE OF LAND WITHIN THE YOLO-ZAMORA WATER DISTRICT. THE CHAIRMAN OF THE BOARD OF SUPERVISORS, SITTING AS A BOARD OF EQUALIZATION, WAS AUTHORIZED TO SIGN THE RESOLUTION. THE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON APRIL 10, 1979, AT 10:05 A.M. THERE WERE NO PROTESTS FILED WITH THE CLERK.

Upon motion of Supervisor Thompson, seconded by Supervisor Black, and duly carried, the above Resolution was passed and adopted by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

RESOLUTION NO. 79-1

(RESOLUTION FIXING RATE OF ASSESSMENT ON ACREAGE BASIS FOR YOLO-ZAMORA WATER DISTRICT)

WHEREAS, the Board of Supervisors of the County of Yolo, met as a Board of Equalization this 10th day of April, 1979, for the purpose of hearing all objections presented to it regarding the correctness of any assessment concerning the Yolo-Zamora Water District; and

WHEREAS, the Board of Supervisors this date heard all objections presented and all testimony relevant to said objections; and

WHEREAS, the district assessor before the hearing was closed added the total values as determined by this board, determined the gross included therein a statement that the total net acreage in the district subject to tax on an acreage basis was 20,696.98 acres; and

WHEREAS, all of the provisions of Division 13, Part 7 of the Water Code of the State of California pertaining to assessments have been fully complied with; and

WHEREAS, after the determination of the gross assessed valuation of all the land in the district and the filing of said statement by the district assessor with the Board of Supervisors, the board considered Resolution No. 79-2 of the Yolo-Zamora Water District, a copy of which was prior to the date of hearing filed with the Board of Supervisors, and which provided that the district elected thereby to levy a special assessment of an equal amount upon each acre of land within the district sufficient to defray all expenses as estimated by the board and to be incurred for the general benefit of the district under the provisions of Section 36576 of the Water Code, and determined that the sum of \$.77 per acre would be a sufficient assessment to levy on each acre of land within the said district in order to defray such expenses and did thereby order the levy and collection of said assessment on each landowner within the district for fiscal year 1979-80 for each acre of land within the district, and

WHEREAS, although the assessments for the Yolo-Zamora Water District have been equalized and determined, it is no longer necessary to fix an ad valorem rate of assessment for said district, but on the contrary it is necessary under the provisions of Section 36576 of the Water Code of the State of California to levy a special assessment of an equal amount on each acre of land within the district sufficient to defray all expenses as estimated by the Board of Directors and filed with the County Board of Supervisors on March 6, 1979, in the total sum of \$15,950.00; and the sum of \$.77 per acre is sufficient assessment to levy on each acre of land within the district as aforesaid,

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that the Board of Supervisors acting as a Board of Equalization not fix an ad valorem rate of assessment upon each \$100.00 in value of the land assessed in the Yolo-Zamora Water District inasmuch as the Board of Directors of said district has elected to levy a special assessment on an acreage basis; and the Board of Supervisors does in the alternative levy a special assessment of \$.77 per acre on each acre of land within the district, said special assessment being sufficient to defray all expenses as estimated by the Board of Directors of the Yolo-Zamora Water District and filed as an annual estimate with the Yolo County Board of Supervisors on March 6, 1979, (in the total sum of \$15,950.00) for the fiscal year 1979-80.

PASSED AND ADOPTED by the Board of Equalization of the County of Yolo, State of California, this 10th day of April, 1979, by the following vote:

AYES: Black, DeMars, Thompson, Edmonds, Marchand.

NOES: None.

ABSENT: None.

ABSTAINING: None.

/s/ Betsy A. Marchand
Chairman of the Board of Supervisors
and Board of Equalization, County of
Yolo, State of California

ATTEST:
PETER McNAMEE, COUNTY CLERK

BY s/s Pete E. Lucas Deputy

APPROVED AS TO FORM

Dated

Charles R. Mack

County Counsel of Yolo County

- 2 MINUTE ORDER NO. 79-41: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 10:10 A.M. ON THE 10TH DAY OF APRIL, 1979.

Upon motion of Supervisor Thompson, seconded by Supervisor Black, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

x Bob A. Marchand
CHAIRMAN, BOARD OF SUPERVISORS
AND BOARD OF EQUALIZATION, COUNTY
OF YOLO, STATE OF CALIFORNIA

ATTEST:
PETER McNAMEE, COUNTY CLERK,
Ex-Officio Clerk of the Board
of Supervisors and Board of Equalization

BY *[Signature]* Deputy

TYPED BY bar
PROOF READ BY BAR

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MAY 2, 1979

The Yolo County Board of Supervisors, sitting as a Board of Equalization, met on the 2nd day of May, 1979, at 9:00 A.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, CA. All members of the Board of Equalization were present on roll call. Chairman Marchand presided at the meeting. County Counsel Charles R. Mack was present to advise the Board of Equalization. County Assessor Malcolm A. Nicolson and Marsha Hand were present representing the Assessor's Office. The meeting was recorded on the County Tape Recorder. All persons wishing to give testimony were sworn in by the Clerk.

- 1 MINUTE ORDER NO. 79-42: ACCEPTED STIPULATION PRESENTED BY THE COUNTY ASSESSOR IN REGARD TO APPLICATION NO. 78-29, FILED BY ARTHUR & GLORIE McNAY, AS FILED WITH THE CLERK; WAIVED THE APPEARANCE OF THE TAXPAYER AT THE PUBLIC HEARING AND CORRECTED THE ASSESSMENT AS STIPULATED LAND, \$7,420 AND IMPROVEMENTS, \$36,080 FOR A TOTAL FULL CASH VALUE OF \$43,500.

Upon motion of Supervisor Thompson, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

- 2 MINUTE ORDER NO. 79-43: ACCEPTED VERBAL WITHDRAWAL OF APPLICATION NO. 78-31, FILED BY W.F. & L.A. PFEFFER AND APPLICATION NOS. 78-54 AND 78-55, FILED BY MARION R. BURTON AND ALLEAN BURTON.

Upon motion of Supervisor Edmonds, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

- 3 MINUTE ORDER NO. 79-44: ACCEPTED EXHIBIT I, ENTITLED "RESIDENTIAL PROPERTY APPRAISAL RECORD" INTO EVIDENCE ON BEHALF OF THE COUNTY ASSESSOR, IN REGARD TO APPLICATION NO. 78-135, FOR REDUCTION IN ASSESSMENT, FILED BY D. STEVEN BLAKE. SAID ABOVE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON MAY 30, 1979, SHORTLY AFTER 9:00 A.M., IN THE PRESENCE OF MR. BLAKE.

Upon motion of Supervisor Thompson, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

- 4 MINUTE ORDER NO. 79-45: DENIED APPLICATION NO. 78-135, FOR REDUCTION IN ASSESSMENT, FILED BY D. STEVEN BLAKE. SAID ABOVE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING ON MAY 2, 1979, SHORTLY AFTER 9:00 A.M., IN THE PRESENCE OF MR. BLAKE.

Upon motion of Supervisor Black, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

- 5 MINUTE ORDER NO. 79-46: CONTINUED APPLICATION NO. 78-143, FOR REDUCTION IN ASSESSMENT, FILED BY DANIEL & MARCIA CORRIGAN, TO A DATE AND TIME TO BE DETERMINED BY THE COUNTY ASSESSOR. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON MAY 2, 1979, SHORTLY AFTER 9:00 A.M., IN THE PRESENCE OF MR. CORRIGAN.

Upon motion of Supervisor Black, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

- 6 MINUTE ORDER NO. 79-47: DENIED APPLICATION NO. 78-165, FOR REDUCTION IN ASSESSMENT, FILED BY ROSE CRUTCHER. SAID ABOVE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON MAY 2, 1979.

Upon motion of Supervisor Thompson, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

- 7 MINUTE ORDER NO. 79-48: DENIED APPLICATION NO. 78-139, FILED BY ADALLA EL-BADRY, FOR REDUCTION IN ASSESSMENT. SAID ABOVE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING

HELD ON MAY 2, 1979.

Upon motion of Supervisor DeMars, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

- 8 MINUTE ORDER NO. 79-49: ACCEPTED STIPULATION PRESENTED BY THE COUNTY ASSESSOR IN REGARD TO APPLICATION NO. 78-184, FILED BY DOROTHY LOWRY AS FILED WITH THE CLERK; WAIVED APPEARANCE OF THE TAXPAYER AT THIS HEARING AND CORRECTED THE ASSESSMENT AS FOLLOWS: LAND, \$11,400 AND IMPROVEMENTS, \$17,000, FOR A TOTAL VALUE OF \$28,400.

Upon motion of Supervisor Thompson, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

- 9 MINUTE ORDER NO. 79-50: ACCEPTED STIPULATION PRESENTED BY THE COUNTY ASSESSOR IN REGARD TO APPLICATION NO. 78-246, FILED BY RICHARD & GERALDINE HOWITT AS FILED WITH THE CLERK; WAIVED THE APPEARANCE OF THE TAXPAYER AT THIS HEARING AND CORRECTED THE ASSESSMENT AS FOLLOWS: LAND, \$11,000 AND IMPROVEMENTS, \$16,600, FOR A TOTAL VALUE OF \$27,600.

Upon motion of Supervisor Thompson, seconded by Supervisor DeMars, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

- 10 MINUTE ORDER NO. 79-51: ACCEPTED VERBAL WITHDRAWAL OF APPLICATION NO. 78-194, FOR REDUCTION IN ASSESSMENT, FILED BY CORLYN & ELEANOR DEATHERAGE. SAID ABOVE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON MAY 2, 1979, SHORTLY AFTER 10:00 A.M., IN THE PRESENCE OF MR. DEATHERAGE.

Upon motion of Supervisor Thompson, seconded by Supervisor DeMars, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

- 11 MINUTE ORDER NO. 79-52: CONTINUED APPLICATION NO. 78-206, FOR REDUCTION IN ASSESSMENT, FILED BY HERMAN C. & MARY S. MOORE, TO A DATE AND TIME TO BE SET BY THE COUNTY ASSESSOR. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON MAY 2, 1979, SHORTLY AFTER 10:00 A.M., IN THE PRESENCE OF MR. AND MRS. MOORE.

Upon motion of Supervisor DeMars, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

- 12 MINUTE ORDER NO. 79-53: ACCEPTED VERBAL WITHDRAWAL OF APPLICATION NO. 78-200, FOR A REDUCTION IN ASSESSMENT, FILED BY GOETTE FARMS, INC. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON MAY 2, 1979, SHORTLY AFTER 10:00 A.M.

Upon motion of Supervisor Black, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

- 13 MINUTE ORDER NO. 79-54: ACCEPTED POSTPONEMENT OF PUBLIC HEARING IN REGARD TO APPLICATION NO. 78-208, FOR REDUCTION IN ASSESSMENT, FILED BY DAVID & SUSAN YOUNG, AS REQUESTED BY THE COUNTY ASSESSOR IN ACCORDANCE WITH THE LETTER FROM THE COUNTY ASSESSOR FILED WITH THE CLERK. NEW HEARING DATE IS TO BE SET BY THE COUNTY ASSESSOR.

Upon motion of Supervisor Thompson, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

- 14 MINUTE ORDER NO. 79-55: ACCEPTED POSTPONEMENT OF PUBLIC HEARING IN REGARD TO APPLICATION NO. 78-281, FOR REDUCTION IN ASSESSMENT, FILED BY TENNIS CLUB APARTMENTS, BY EPPIE G. & NANCY JOHNSON, IN ACCORDANCE WITH A COPY OF A LETTER FROM THE COUNTY ASSESSOR, FILED WITH THE CLERK. NEW HEARING DATE IS TO BE SET BY THE COUNTY ASSESSOR.

Upon motion of Supervisor Thompson, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

- 15 MINUTE ORDER NO. 79-56: CONTINUED APPLICATION NO. 78-189, FOR REDUCTION IN ASSESSMENT, FILED BY MICHAEL T. & HELEN H. SCIMENS, TO MAY 23, 1979, AT 9:00 A.M. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON MAY 2, 1979, SHORTLY AFTER 10:00 A.M.

Upon motion of Supervisor Thompson, seconded by Supervisor DeMars, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

- 16 MINUTE ORDER NO. 79-57: APPROVED BOARD OF EQUALIZATION MINUTES FOR MARCH 7, 1979, AS PREPARED BY THE CLERK.

Upon motion by Supervisor Edmonds, seconded by Supervisor DeMars, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

- 17 MINUTE ORDER NO. 79-58: ACCEPTED STIPULATION PRESENTED BY THE COUNTY ASSESSOR IN REGARD TO APPLICATION NO. 78-247, FOR REDUCTION IN ASSESSMENT, FILED BY JAMES & FLORENCE GOUKER, AS FILED WITH THE CLERK; WAIVED THE APPEARANCE OF THE TAXPAYER AT THE PUBLIC HEARING AND

May 2, 1979

CORRECTED THE ASSESSMENT AS FOLLOWS: LAND, \$3,180 AND IMPROVEMENTS, \$18,820, FOR A TOTAL VALUE OF \$22,000.

Upon motion of Supervisor Edmonds, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

- 18 MINUTE ORDER NO. 79-59: ACCEPTED VERBAL WITHDRAWAL OF APPLICATION NO. 78-166, FOR REDUCTION IN ASSESSMENT, FILED BY WALTER P. & FORENCE BLANKENSHIP.

Upon motion of Supervisor DeMars, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

- 19 MINUTE ORDER NO. 79-60: ACCEPTED STIPULATION PRESENTED BY THE COUNTY ASSESSOR IN REGARD TO APPLICATION NO. 78-205, FOR REDUCTION IN ASSESSMENT, FILED BY DWIGHT & BERNICE BAIER AS FILED WITH THE CLERK; WAIVED THE APPEARANCE OF THE TAXPAYER AT THE PUBLIC HEARING AND CORRECTED THE ASSESSMENT AS FOLLOWS: LAND, \$5,600 AND IMPROVEMENTS, \$16,800, FOR A TOTAL VALUE OF \$22,400.

Upon motion of Supervisor DeMars, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

- 20 MINUTE ORDER NO. 79-61: ACCEPTED WITHDRAWAL OF APPLICATION NO. 78-191, FOR REDUCTION IN ASSESSMENT, FILED BY DOANE & JANE E. STEWART.

Upon motion of Supervisor Edmonds, seconded by Supervisor DeMars, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

- 21 MINUTE ORDER NO. 79-62: APPROVED THE ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 11:05 A.M. on the 2ND DAY OF MAY, 1979, UNTIL MAY 9, 1979, AT 9:00 A.M.

Upon motion of Supervisor Thompson, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

x B. C. Marchand
CHAIRMAN, BOARD OF SUPERVISORS
AND BOARD OF EQUALIZATION, COUNTY
OF YOLO, STATE OF CALIFORNIA

ATTEST:
PETER McNAMEE, COUNTY CLERK,
Ex-Officio Clerk of the Board
of Supervisors and Board of Equalization

BY B. C. Marchand Deputy

TYPED BY ph
PROOF READ BY BAR

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May 9, 1979

The Yolo County Board of Supervisors, sitting as a Board of Equalization, met on the 9th day of May, 1979, at 9:00 A.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, CA. All members of the Board of Equalization were present on roll call, except Supervisor Edmonds, who was ill. Chairman Marchand presided at the meeting. Chief Deputy County Counsel Robert Rundstrom was present to advise the Board of Equalization. County Assessor Malcolm A. Nicolson and Marsha Hand were present representing the County Assessor's Office. The meeting was recorded on the County Tape Recorder. All persons wishing to give testimony were sworn in by the Clerk.

- 1 MINUTE ORDER NO. 79-63: ACCEPTED WITHDRAWALS OF APPLICATION NO. 78-86, FILED BY CHESTER D. PARKER, APPLICATION NO. 78-192, FILED BY HELEN MCCANTS AND APPLICATION NO. 78-90, FILED BY LOUIS V. CRAMER, VERBAL AND WRITTEN, AS FILED WITH THE CLERK.

Upon motion of Supervisor Thompson, seconded by DeMars, and duly carried, the above Minute Order was so so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Marchand. Noes: None. Absent: Edmonds.

- 2 MINUTE ORDER NO. 79-64: DENIED APPLICATION NOS. 78-203 and 78-204, FOR REDUCTION IN ASSESSMENT, FILED BY JAMES & ELEANOR WILSON. SAID ABOVE MATTERS WERE CONSIDERED AT A PUBLIC HEARING HELD ON MAY 9, 1979, SHORTLY AFTER 9:00 A.M., IN THE PRESENCE OF MR. WILSON.

Upon motion of Supervisor Thompson, seconded by Supervisor Black, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Marchand. Noes: None. Absent: Edmonds.

The Board of Equalization recesses at 9:44 A.M. and reconvened at 10:01 A.M. All members of the Board were present, except Supervisor Edmonds, excused. Chairman Marchand presided at the meeting.

- 3 MINUTE ORDER NO. 79-65: AGREED TO VERBAL STIPULATION IN THE AMOUNT OF \$10,840 FOR FULL VALUE OF PROPERTY LOCATED AT SOUTHWEST CORNER OF COUNTY ROADS 13 AND 92A, APPROXIMATELY ONE MILE WEST OF ZAMORA, PARCEL NO. 55-140-04, IN REGARDS TO APPLICATION NO. 78-188, FILED BY HAWORTH A. CLOVER. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON MAY

May 9, 1979

9, 1979, SHORTLY AFTER 9:00 A.M., IN THE PRESENCE OF MR. CLOVER.

Upon motion of Supervisor Thompson, seconded by Supervisor DeMars, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Marchand. Noes: None. Absent: Edmonds.

- 4 MINUTE ORDER NO. 79-66: CONTINUED APPLICATION NO. 78-173, FOR REDUCTION IN ASSESSMENT, FILED BY JOSEPH L. ULRICH, TO A DATE AND TIME TO BE SET BY THE COUNTY ASSESSOR. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON MAY 9, 1979, SHORTLY AFTER 9:00 A.M., IN THE PRESENCE OF MR. ULRICH.

Upon motion of Supervisor Thompson, seconded by Supervisor DeMars, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Marchand. Noes: None. Absent: Edmonds.

- 5 MINUTE ORDER NO. 79-67: CONTINUED APPLICATION NO. 78-307, FOR REDUCTION IN ASSESSMENT, FILED BY R.M. AND J.C. LAUEMANN, TO MAY 23, 1979, AT 9:00 A.M.

Upon motion of Supervisor Thompson, seconded by Supervisor DeMars, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Marchand. Noes: None. Absent: Edmonds.

- 6 MINUTE ORDER NO. 79-68: DENIED APPLICATION NO. 78-116, FOR REDUCTION IN ASSESSMENT, FILED BY LAURA MANTEI. SAID ABOVE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON MAY 9, 1979, SHORTLY AFTER 9:00 A.M.

Upon motion of Supervisor Thompson, seconded by Supervisor DeMars, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Marchand. Noes: None. Absent: Edmonds.

- 7 MINUTE ORDER NO. 79-69: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 10:21 A.M. ON THE 9TH DAY OF MAY, 1979, UNTIL MAY 23, 1979, AT 9:00 A.M.

Upon motion of Supervisor DeMars, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Marchand. Noes: None. Absent: Edmonds.

X Betty C. Marchand
CHAIRMAN, BOARD OF SUPERVISORS
AND BOARD OF EQUALIZATION, COUNTY
OF YOLO, STATE OF CALIFORNIA

ATTEST:

PETER McNAMEE, COUNTY CLERK,
Ex-Officio Clerk of the Board
of Supervisors and Board of Equalization

BY Barbara J. Dodge DEPUTY

TYPED BY _____
PROOF READ BY gpe

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May 23, 1979

The Yolo County Board of Supervisors, sitting as a Board of Equalization, met on the 23rd day of May, 1979, at 9:00 A.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, CA. All members of the Board of Equalization were present on roll call, except Supervisor Black. Chairman Marchand presided at the meeting. County Counsel Charles R. Mack was present to advise the Board of Equalization. County Assessor Malcolm Nicolson, Marsha Hand and Samuel Berbena were present representing the County Assessor's Office. The meeting was recorded on the County Tape Recorder. All persons wishing to give testimony were sworn in by the Clerk.

Supervisor Black arrived at 9:06 A.M.

- 1 MINUTE ORDER NO. 79-70: ACCEPTED VERBAL WITHDRAWAL OF APPLICATION NO. 78-189, FOR REDUCTION IN ASSESSMENT, FILED BY MICHAEL T. & HELEN H. SCIMENS. SAID ABOVE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON MAY 23, 1979, SHORTLY AFTER 9:00 A.M.

Upon motion of Supervisor Thompson, seconded by Supervisor DeMars, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

- 2 MINUTE ORDER NO. 79-71: ORDERED THE PENALTY OF 10% APPLIED TO PARCEL NO. 50-020-02 FOR IMPROPER FILING BE ABATED AS THE BOARD FOUND THAT THE FAILURE TO FILE THE PROPERTY STATEMENT WITHIN THE TIME REQUIRED BY SECTION 441 WAS DUE TO REASONABLE CAUSE AND NOT DUE TO WILLFUL NEGLECT IN REGARDS TO APPLICATION NO. 78-190, FILED BY MATSUMOTO BROS., INC.

Upon motion of Supervisor Thompson, seconded by Supervisor DeMars, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, Thompson, Edmonds, Marchand. Noes: DeMars. Absent: None.

- 3 MINUTE ORDER NO. 79-72: DENIED APPLICATION NO. 78-37, FOR A REDUCTION IN ASSESSMENT, FILED BY ROBERT & VIRGINIA STAHL (LLOYD HICKEY'S EL RANCHO, INC.) SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON MAY 23, 1979, SHORTLY AFTER 9:00 A.M., IN THE PRESENCE OF MR. STAHL.

Upon motion of Supervisor Edmonds, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, Thompson, Edmonds, Marchand. Noes: DeMars. Absent: None.

- 4 MINUTE ORDER NO. 79-73: CONTINUED APPLICATION NO. 78-305, FOR REDUCTION IN ASSESSMENT, FILED BY FOODMAKER, INC., AND APPLICATION NO. 78-307, FOR REDUCTION IN ASSESSMENT, FILED R.M. & J.C. LAUDEMAN, TO A DATE AND TIME TO BE SET BY THE ASSESSOR AND THE CLERK. SAID ABOVE MATTERS WERE CONSIDERED AT A PUBLIC HEARING HELD ON MAY 23, 1979, SHORTLY AFTER 9:00 A.M.
- Upon motion of Supervisor DeMars, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:
- Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.
- 5 MINUTE ORDER NO. 79-74: DENIED APPLICATION NO. 78-144, FOR REDUCTION IN ASSESSMENT, FILED BY SIERRA HEALTH CARE MANAGEMENT CORPORATION. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON MAY 23, 1979, SHORTLY AFTER 10:00 A.M.
- Upon motion of Supervisor Edmonds, seconded by Supervisor DeMars, and duly carried, the above Minute Order was so ordered by the following vote:
- Ayes: DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None. Abstaining: Black.
- 6 MINUTE ORDER NO. 79-75: DENIED APPLICATION NO. 78-187, FOR REDUCTION IN ASSESSMENT, FILED BY HERBERT W. JENKINS, M.D. SAID ABOVE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON MAY 23, 1979, SHORTLY AFTER 10:00 A.M.
- Upon motion of Supervisor DeMars, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:
- Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.
- 7 MINUTE ORDER NO. 79-76: DENIED APPLICATIONS NOS. 78-285, 78-286, 78-287, AND 78-289, FILED BY BANK OF AMERICA AND APPLICATION NO. 78-288, FILED BY MERCHANTS NATIONAL REALTY. SAID ABOVE MATTERS WERE CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON MAY 23, 1979, SHORTLY AFTER 10:00 A.M.
- Upon motion of Supervisor Thompson, seconded by Supervisor DeMars, and duly carried, the above Minute Order was so ordered by the following vote:
- Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.
- 8 MINUTE ORDER NO. 79-77: CONTINUED APPLICATIONS NOS. 78-132 THRU 78-134, FILED BY EL MACERO COUNTRY CLUB, INC., TO A DATE AND TIME TO BE SET BY THE COUNTY ASSESSOR.
- Upon motion of Supervisor DeMars, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:
- Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.
- 9 MINUTE ORDER NO. 79-78: ACCEPTED STIPULATIONS PRESENTED BY THE COUNTY ASSESSOR IN REGARDS TO APPLICATION NO. 78-182, FILED BY FLAGG INDUSTRIES, INC., APPLICATION NO. 78-206, FILED BY HERMAN & MARY MOORE AND APPLICATION NO. 78-211, FILED BY CECILIA KWAN; WAIVED THE APPEARANCE OF THE TAXPAYERS AT THE HEARING AND CORRECTED THE ASSESSMENTS, IN ACCORDANCE WITH SAID STIPULATIONS FILED WITH THE CLERK.
- Upon motion of Supervisor Black, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:
- Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.
- 10 MINUTE ORDER NO. 79-79: CONTINUED CONSIDERATION OF APPLICATION NO. 78-140, FILED BY WAYNE L. PRIM AND APPLICATION NO. 78-181, FILED BY TIME OIL COMPANY, UNTIL STIPULATIONS HAVE BEEN PRESENTED TO THE COUNTY ASSESSOR AND PRESENTED TO THE BOARD FOR THEIR CONSIDERATION.
- Upon motion of Supervisor Thompson, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:
- Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.
- 11 MINUTE ORDER NO. 79-80: ADOPTED THE FINDINGS, CONCLUSIONS AND ORDER PREPARED IN CONNECTION WITH THE APPLICATION FOR REDUCTION IN ASSESSMENT, NO. 78-135, FILED BY D. STEVEN BLAKE, AND AUTHORIZED THE CHAIRMAN OF THE BOARD OF EQUALIZATION TO SIGN SAID FINDINGS, CONCLUSION AND ORDER.
- Upon motion of Supervisor Black, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:
- Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

BEFORE THE BOARD OF SUPERVISORS
COUNTY OF YOLO, STATE OF CALIFORNIA
SITTING AS A COUNTY BOARD OF EQUALIZATION

In the matter of application
of

D. STEVEN BLAKE,
Applicant.

Application No. 78-135

FINDINGS, CONCLUSIONS AND
ORDER

The above numbered application for reduction came on regularly for hearing before the above-entitled board on May 2, 1979. The applicant appeared in person. Malcolm A. Nicolson, Assessor of the County of Yolo, also appeared.

The application was heard and evidence, oral and documentary, was introduced and the matter was argued and submitted to the above-entitled board, which in consideration of the foregoing matters, makes the following findings, conclusions, and order:

FINDINGS

The Board of Supervisors of the County of Yolo, sitting as a County Board of Equalization, finds that it is true that:

1. The name of the applicant is D. Steven Blake.
2. Applicant's address is 1307 Cedar Place, Davis, California, 95616.
3. A description of the property for which the reduced assessments were sought is as follows: A single family dwelling set forth as Parcel Number 1-580-24-1 on the 1978-79 Assessment Roll.
4. The Assessor's and applicant's full cash value (market value) opinions of the property and the difference between those opinions is as follows:

	<u>Assessor's Opinion</u>	<u>Applicant's Opinion</u>	<u>Reduction Requested</u>
Land	\$12,000	\$11,300	\$700
Improvements	\$27,600	\$26,000	\$1,600
Items for Personal Property	-	-	-
Inventory	-	-	-
Exemption	-	-	-
Net Total Value	\$39,600	\$37,300	\$2,300

5. A statement of the method of value used by the Assessor in appraising property is that the Assessor used the method specified by the following enactments:

(a) Article 13, Section 1 of the California Constitution mandates (unless otherwise provided) assessment at fair market value.

(b) Article 13A, Section 2 (a) of the California Constitution defines full cash value of the County Assessor's opinion of real property as shown on the 1975-76 tax bill under "full cash value"; but it further provides that all real property not already assessed up to the 1975-76 tax levels may be reassessed to reflect that valuation.

(c) Revenue and Taxation Code Section 401 requires the Assessor to assess all real property at 25% of full cash value.

(d) Revenue and Taxation Code Section 110 and 18 CAC Section 2 define and equate fair market value and full cash value.

(e) Revenue and Taxation Code Section 110.1 and 18 CAC Section 460 establish the current taxable value of real property be referred to base year full cash value which is then modified annually to reflect the inflation rate not to exceed two percent per year, and in particular

(1) In the absence of purchase, new construction, or change of ownership, base year full cash value is to be determined as of lien date 1975, and

(2) If the property has not been appraised pursuant to Revenue and Taxation Code Section 405.5 to its appropriate base year value, the assessor shall do so. Such reappraisals may be made at any time, notwithstanding the provisions of Section 405.6.

(f) Government Code Section 15606 commands the State Board of Equalization as follows:

(1) In subsection (c), to prescribe rules and regulations to govern all local boards of equalization when equalizing and assessors when assessing.

(2) In subsection (e), to prepare and issue instructions to assessors designed to promote uniformity in assessments.

(3) In subsection (f), it is specified that the rules and regulations and instructions shall include but not be limited to those relating to classification to kinds of property and evaluation procedures.

(g) Revenue and Taxation Code Section 401.5 mandates the State Board of Equalization to issue to assessors information to promote uniformity in appraisal practices.

(h) The State Board of Equalization has promulgated Chapter 1 of Title 18 of the California Administrative Code which includes the following relevant provisions:

Rule 2 - Definition of Value

Rule 3 - Value Approaches

Rule 4 - The Comparative Sales Approach to Value

6. The Board finds that the method of valuation set forth in the preceding paragraph is reasonable and follows the standards prescribed by law and is neither arbitrary nor an abuse of discretion and makes the statement that it is the method of valuation used by this Board.

7. The Board hereby finds that the full cash value of the property in question as required for valuation on the 1978-79 assessment roll is \$39,600 and in doing so relies on the factors set forth hereinafter which it finds that the Assessor relied on which it finds to be true and to be relative and material and supportive of that value and to be supported by the weight of evidence.

8. It is the opinion of the Assessor that the full cash value as prescribed by law was \$39,600.

9. In forming this opinion, the Assessor considered two major aspects. One was base year, the second was valuation.

10. The Assessor established the base year as the 1975-76 assessment year. There has been no purchase, change of ownership, or new construction. The real property has not been appraised pursuant to Section 405.5 of the Revenue and Taxation Code to its appropriate base year full cash value and the Assessor is mandated to reappraise the property to its full cash value for the lien date in 1975-76.

11. The Assessor also considered valuation on lien date 1975. He determined that reliable market data are available with respect to the property and thereupon employed the comparative sales value approach of 18 CAC Section 4. In doing so, he considered a number of sales which he found to be of comparable properties. After making due allowances as he determined appropriate for differences between the comparative property and the subject property, he formed the opinion that the full cash value of the property on lien date 1975 was \$37,316.

12. The applicant testified as to his opinion as to full cash value of the property on lien date 1975. He stated that his opinion was based upon the full cash value of the property as set forth on the 1975-76 Assessment Roll of the County of Yolo. That value is \$35,148. He bases his opinion on value on the Assessor's appraisal of the property and upon the certificate that the Assessor attaches to the 1975-76 assessment roll pursuant to Revenue and Taxation Code Section 616. This board finds that the applicant's opinion does not reflect full cash value as of lien date 1975.

13. The applicant asserted that certain of the sales were not comparable on the following grounds:

(a) He asserts that the three sales relied on by the Assessor were from different neighborhoods by reason of distance and by reason of his proximity to a park, apartments and arterial streets. The Board finds that the distances, none over one (1) mile, does not reflect a difference in market or character. The Board also finds that the Applicant's house is located in a cul de sac and is shielded from the effects of park, apartments and arterial streets and that his cul de sac is a neighborhood no less desirable than that of each of the three sales.

(b) He asserts each of the three sales relied on by the Assessor reflect more custom-line

May 23, 1979

houses. This Board finds that this is not the case and that the sales are of similar quality and that any additional features of lot area or quality of the 11th Street house is offset by age and location.

14. The Applicant relied on a sale of 1229 Cedar, in his very cul de sac, for \$37,000 in July, 1974. This Board finds that the area of this sale house is 1600 square feet and that the area of applicant's house is 1711 square feet. The earlier date and smaller size of this sale cause it to corroborate, not impeach the Assessor's value.

15. After determining the valuation of the property on lien date 1975, the Assessor thereupon applied the inflation rate of 18 CAC 460 (b) (5) and determined that rate to be 2% for each of the three years and made a correction of the base year value by 6.12%. That percentage is 2% for three years, compounded annually. This factor increased the lien date 1975 value of \$37,316 by \$2,284 to become \$39,600. The latter figure was entered on the 1978-79 Assessment Roll.

16. The assessed value of the property at issue here is estimated at an amount equal to the proper full cash value as determined herein multiplied by the ratio estimated under Section 401 of the Revenue and Taxation Code, which is 25%.

CONCLUSIONS OF LAW

This Board makes the following conclusions of law:

1. The findings of fact made by this Board are supported by the weight of the evidence.
2. That methods of calculation employed by the Assessor and employed by this Board as set forth in the findings above are reasonable and follow the standards prescribed by law and are neither arbitrary nor an abuse of discretion.
3. The provisions of Section 2 (a) of Article 13 A of the State Constitution, Revenue and Taxation Code Section 110.1 and 18 CAC Section 460 (b) (2) (b) expressly mandate reappraisal of the property if the property has not been reappraised pursuant to Revenue and Taxation Code Section 450.5 to the appropriate base year value.
4. Such reappraisal is not precluded by the provisions of Revenue and Taxation Code Section 616 or by any certificate executed by the Assessor pursuant thereto. The authorities cited by taxpayer in this connection do not require a contrary result. The authorities concern the proof of actual historical actions taken by the Assessor. They do not concern an independent obligation for reappraisal such as that imposed by the enactments set forth in the preceding paragraph.
5. Applicant is entitled to take nothing by its application herein.

ORDER

It is hereby ordered that applicant take nothing by reason of Application No. 78-135 and that said application is hereby denied.

PASSED AND ADOPTED by the Board of Supervisors of the County of Yolo, sitting as a Board of Equalization, this 23rd day of May, 1979, by the following vote:

AYES: Black, DeMars, Thompson, Edmonds, Marchand.

NOES: None.

ABSENT: None.

BETSY A. MARCHAND
CHAIRMAN OF THE BOARD OF SUPERVISORS
COUNTY OF YOLO, STATE OF CALIFORNIA

ATTEST:

PETER McNAMEE, CLERK

BY Barbara Rodgers

Deputy

(SEAL)

NOTICE IS HEREBY GIVEN PURSUANT TO REVENUE & TAXATION CODE SECTION 1611.5 THAT ANY REQUEST FOR A TRANSCRIPT OF THE PROCEEDINGS MUST BE MADE WITHIN SIXTY (60) DAYS FOLLOWING THE DATE OF THE FINAL DETERMINATION BY THIS BOARD.

- 12 MINUTE ORDER NO. 79-81: CONTINUED APPLICATIONS NOS. 78-58 THROUGH NO. 78-79, FOR REDUCTION IN ASSESSMENT, FILED BY XEROX CORPORATION, UNTIL SUCH TIME AS A COURT CASE IS RESOLVED IN SANTA CLARA COUNTY.

Upon motion of Supervisor Thompson, seconded by Supervisor DeMars, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

The Board of Equalization recesses at 10:35 A.M. and reconvenes at 11:00 A.M. All members of the Board were present. Chairman Marchand presided at the meeting.

- 13 MINUTE ORDER NO. 79-82: ACCEPTED STIPULATION PRESENTED BY THE COUNTY ASSESSOR IN REGARD TO APPLICATION NO. 78-35, FOR REDUCTION IN ASSESSMENT, FILED BY SACRAMENTO HOUSING ASSOCIATES; WAIVED THE APPEARANCE OF THE TAXPAYER AT THE PUBLIC HEARING AND CORRECTED THE ASSESSMENT AS FOLLOWS: LAND, \$160,640, IMPROVEMENTS, \$671,860, FOR A TOTAL VALUE OF \$832,500.

Upon motion of Supervisor Edmonds, seconded by Supervisor DeMars, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

- 14 MINUTE ORDER NO. 79-83: CONTINUED APPLICATION NO. 78-279, FILED BY COLONY KITCHEN, APPLICATION NO. 78-201, FILED BY FIRST AMERICAN TITLE AND APPLICATION NO. 78-41, FILED BY LOGUE SHOPPING CENTER, INC., TO A DATE AND TIME TO BE SET BY THE COUNTY ASSESSOR.

Upon motion of Supervisor Thompson, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

- 15 MINUTE ORDER NO. 79-84: ACCEPTED STIPULATION PRESENTED BY THE COUNTY ASSESSOR ON APPLICATION NO. 78-140, FILED BY WAYNE L. PRIM AND APPLICATION NO. 78-181, FILED BY TIME OIL COMPANY; WAIVED THE APPEARANCE OF THE TAXPAYERS AT THE HEARING AND CORRECTED THE ASSESSMENTS AS FOLLOWS:

APPLICATION NO. 78-140, LAND, \$28,860 AND IMPROVEMENTS, \$71,400 TOTAL VALUE OF \$100,260.

APPLICATION NO. 78-181, LAND, \$30,180, IMPROVEMENTS, \$1,020, PERSONAL PROPERTY, \$4,720, INVENTORY, \$9,840, AND MINUS INV. EXEMP., \$4,920, FOR A TOTAL VALUE OF \$40,840.

Upon motion of Supervisor Edmonds, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

16 MINUTE ORDER NO. 79-85: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 11:16 A.M. ON THE 23RD DAY OF MAY, 1979.

Upon motion of Supervisor Edmonds, seconded by Supervisor DeMars, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

X B. A. Marchand
CHAIRMAN, BOARD OF SUPERVISORS
AND BOARD OF EQUALIZATION, COUNTY
OF YOLO, STATE OF CALIFORNIA

ATTEST:
PETER McNAMEE, COUNTY CLERK,
Ex-Officio Clerk of the Board
of Supervisors and Board of Equalization

BY B. A. Marchand Deputy

TYPED BY ph
PROOF READ BY BAR

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JULY 3, 1979

The Yolo County Board of Supervisors sitting as a Board of Equalization, met on the 3rd day of July, 1979, at 11:55 A.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present on roll call, except Supervisor Black who was on vacation. Chairman Marchand presided at the meeting. County Counsel Charles R. Mack was present to advise the Board of Equalization. The meeting was recorded on the County Tape Recorder.

1 MINUTE ORDER NO. 79-86: RESCINDED MINUTE ORDER NO. 79-48, DENYING APPLICATION NO. 79-139, FILED BY ADALLA EL-BADRY, AS THE COUNTY ASSESSOR'S OFFICE HAS RECEIVED A STIPULATION THAT WAS LATE IN ARRIVING, AND IT IS SIGNED BY ALL PERSONS CONCERNED. ACCEPTED STIPULATION PRESENTED BY THE COUNTY ASSESSOR IN REGARD TO APPLICATION NO. 78-139, FILED BY ADALLA EL-BADRY; WAIVED THE APPEARANCE OF THE TAXPAYER AT THE MEETING AND CORRECTED THE ASSESSMENT AS STIPULATED; LAND, \$11,600 AND IMPROVEMENTS, \$59,400 FOR A TOTAL VALUE OF \$71,000.

Upon motion of Supervisor Edmonds, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: Black.

2 MINUTE ORDER NO. 79-87: ACCEPTED A VERBAL WITHDRAWAL OF APPLICATION NO. 78-173, FILED BY LOUIS ULRICH.

Upon motion of Supervisor Edmonds, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: Black.

3 MINUTE ORDER NO. 79-88: ACCEPTED A WRITTEN WITHDRAWAL OF APPLICATION NO. 78-32, FILED BY BARNEY YANUSKUS.

Upon motion of Supervisor Edmonds, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: Black.

4 MINUTE ORDER NO. 79-89: APPROVED THE BOARD OF EQUALIZATION MINUTES FOR MAY 2, 9 AND 23, 1979, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Edmonds, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: Black.

5 MINUTE ORDER NO. 79-90: APPROVED THE ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 12:00 NOON ON THE 3RD DAY OF JULY, 1979.

Upon motion of Supervisor DeMars, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: Black.

X B. A. Marchand
CHAIRMAN, BOARD OF SUPERVISORS
SITTING AS A BOARD OF EQUALIZATION,
COUNTY OF YOLO, STATE OF CALIFORNIA

ATTEST:
PETER McNAMEE, COUNTY CLERK,
Ex-Officio Clerk of the Board of
Supervisors & Board of Equalization

TYPED BY bar
Proof read by bar

AUGUST 28, 1979

The Yolo County Board of Supervisors sitting as a Board of Equalization, met on the 28th day of August, 1979, at 2:00 P.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Court-house, Woodland, California. All members of the Board of Equalization were present on roll call, except Supervisor Edmonds, who is on vacation. Chairman Marchand presided at the meeting. County Counsel Charles R. Mack was present to advise the Board of Equalization. County Assessor Malcolm Nicolson and Marsha Hand, Chief Appraiser, were present, representing the County Assessor's Office. The meeting was recorded on the County Tape Recorder.

- 1 MINUTE ORDER NO. 79-91: ACCEPTED LETTER OF WITHDRAWAL OF APPLICATION NO. 78-305, FOR REDUCTION IN ASSESSMENT, FILED BY FOODMAKER, INC. SAID ABOVE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON AUGUST 28, 1979, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Thompson, seconded by Supervisor DeMars, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Marchand. Noes: None. Absent: Edmonds.

- 2 MINUTE ORDER NO. 79-92: DENIED APPLICATION NO. 78-279, FOR REDUCTION IN ASSESSMENT, FILED BY COLONY KITCHEN AND APPLICATION NO. 78-307, FOR REDUCTION IN ASSESSMENT, FILED BY R.M. & J.C. LAUDEMANN, DUE TO NON-APPEARANCE OF THE APPELLANTS. SAID ABOVE MATTERS WERE CONSIDERED AT CONTINUED PUBLIC HEARINGS HELD ON AUGUST 28, 1979, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor Thompson, seconded by Supervisor DeMars, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Marchand. Noes: None. Absent: Edmonds.

The Clerk was instructed by the Chairman of the Board of Equalization to Swear in all persons giving testimony in relation to Application No. 78-143, filed by Daniel and Marie Corrigan.

- 3 MINUTE ORDER NO. 79-93: DENIED APPLICATION NO. 78-143, FOR REDUCTION IN ASSESSMENT, FILED BY DANIEL AND MARIE CORRIGAN. SAID ABOVE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON AUGUST 28, 1979, SHORTLY AFTER 2:00 P.M., IN THE PRESENCE OF DANIEL & MARIE CORRIGAN.

Upon motion of Supervisor DeMars, seconded by Supervisor Black, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Marchand. Noes: None. Absent: Edmonds.

- 4 MINUTE ORDER NO. 79-94: CONTINUED APPLICATION NO. 78-41, FOR REDUCTION IN ASSESSMENT, FILED BY LOGUE SHOPPING CENTER, INC., TO SEPTEMBER 18, 1979, AT 2:00 P.M., AS REQUESTED BY HENRY SIEGEL. SAID ABOVE MATTER WAS CONSIDERED AT A CONTINUED PUBLIC HEARING HELD ON AUGUST 28, 1979, SHORTLY AFTER 2:00 P.M.

Upon motion of Supervisor DeMars, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Marchand. Noes: None. Absent: Edmonds.

- 5 MINUTE ORDER NO. 79-95: ACCEPTED VERBAL WITHDRAWALS OF THE FOLLOWING APPLICATIONS FOR REDUCTION IN ASSESSMENTS: 1- APPLICATION NO. 78-201, FILED BY FIRST AMERICAN TITLE; 2- APPLICATION NO. 78-220, FILED BY THOMAS E. WRIGHT AND MARTHA ANN SMITH; 3- APPLICATION NO. 78-243, FILED BY HAYRICO, Inc.; 4 - APPLICATION NO. 78-245, FILED BY JOSEPH A. AND SUZANNE HEIDRICK; 5- APPLICATION NO. 78-244, FILED BY GLEN GRVINK, ET AL; 6- APPLICATION NO. 78-227, FILED BY FRED C. HEIDRICK; 7- APPLICATIONS NOS. 78-230, 78-231 AND 78-232, FILED BY FRED C. HEIDRICK; 8-APPLICATION NO. 78-233, FILED BY FRED C. HEIDRICK; 9-APPLICATION NO. 78-238, FILED BY FRED & JOE HEIDRICK; 10-APPLICATIONS NOS. 78-239 THROUGH 78-241, FILED BY FRED & HELEN HEIDRICK; 10-APPLICATIONS NOS. 78-239 THROUGH 78-241, FILED BY FRED & HELEN HEIDRICK AND 11-APPLICATION NO. 78-242, FILED BY HEIDRICK FARMS, INC.

Upon motion of Supervisor Thompson, seconded by Supervisor Marchand, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Marchand. Noes: None. Absent: Edmonds.

- 6 MINUTE ORDER NO. 79-96: ACCEPTED STIPULATION IN REGARDS TO APPLICATION NO. 78-207, FOR REDUCTION IN ASSESSMENT, FILED BY DAVID & SUSAN YOUNG, AS PREPARED BY THE COUNTY ASSESSOR'S OFFICE; WAIVED THE APPEARANCE OF THE TAXPAYER AT THIS HEARING AND CORRECTED THE ASSESSMENT AS FOLLOWS: LAND, \$19,800 AND IMPROVEMENTS, \$26,440 FOR A TOTAL FULL VALUE IN THE AMOUNT OF \$46,240.00.

Upon motion of Supervisor DeMars, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Marchand. Noes: None. Absent: Edmonds.

- 7 MINUTE ORDER NO. 79-97: APPROVED THE BOARD OF EQUALIZATION MINUTES FOR JULY 3, 1979, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Thompson, seconded by Supervisor DeMars, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Marchand. Noes: None. Absent: Edmonds.

- 8 MINUTE ORDER NO. 79-98: APPROVED THE ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 2:31 P.M. ON THE 28th DAY OF AUGUST, 1979.

Upon motion of Supervisor DeMars, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Marchand. Noes: None. Absent: Edmonds.

X Bob L. Marchand
 CHAIRMAN, BOARD OF SUPERVISORS
 AND BOARD OF EQUALIZATION, COUNTY
 OF YOLO, STATE OF CALIFORNIA

ATTEST:
 PETER McNAMEE, COUNTY CLERK,
 Ex-Officio Clerk of the Board
 of Supervisors and Board of Equalization

BY Pete E. Lucas Deputy

TYPED BY RC
 PROOF READ BY RC

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 The Yolo County Board of Supervisors sitting as a Board of Equalization, met on the 18th day of September, 1979, at 11:20 A.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present, except Supervisors Black and Thompson who were excused. Chairman Marchand presided at the meeting. County Counsel Charles R. Mack was present to advise the Board of Equalization. County Assessor Malcolm Nicolson was present. The meeting was recorded on the County Tape Recorder.

Upon motion of Supervisor Edmonds, seconded by Supervisor DeMars, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: DeMars, Edmonds, Marchand. Noes: None. Absent: Black, Thompson.

2 MINUTE ORDER NO. 79-100: AMENDED MINUTE ORDER NO. 79-93 TO READ: "DENIED APPLICATION NO. 78-143, FOR REDUCTION IN ASSESSMENT, FILED BY DANIEL AND MARCIA CORRIGAN..." INSTEAD OF MARIE CORRIGAN.

Upon motion of Supervisor DeMars, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: DeMars, Edmonds, Marchand. Noes: None. Absent: Black, Thompson.

3 MINUTE ORDER NO. 79-101: AMENDED MINUTE ORDER NO. 79-95 TO READ: "...7-APPLICATION NOS. 78-230, 78-231 AND 78-232, FILED BY JOSEPH A. & EDITH I. HEIDRICK" INSTEAD OF FRED C. HEIDRICK.

Upon motion of Supervisor DeMars, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: DeMars, Edmonds, Marchand. Noes: None. Absent: Black, Thompson.

4 MINUTE ORDER NO. 79-102: ACCEPTED AND ADOPTED A STIPULATION FOR BOARD OF EQUALIZATION APPLICATION NOS. 78-58 THROUGH 78-79 FOR XEROX CORPORATION; AND AUTHORIZED THE CHAIRMAN OF THE BOARD OF EQUALIZATION TO SIGN THE STIPULATION.

Upon motion of Supervisor DeMars, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: DeMars, Edmonds, Marchand. Noes: None. Absent: Black, Thompson.

5 MINUTE ORDER NO. 79-103: ACCEPTED THE STIPULATION FOR BOARD OF EQUALIZATION APPLICATION NO. 78-41 FOR THE LOGUE SHOPPING CENTER, AS FILED WITH THE CLERK.

Upon motion of Supervisor Edmonds, seconded by Supervisor DeMars, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: DeMars, Edmonds, Marchand. Noes: None. Absent: Black, Thompson.

6 MINUTE ORDER NO. 79-104: APPROVED THE MINUTES OF THE BOARD OF EQUALIZATION MEETING FOR AUGUST 28, 1979, AS PREPARED BY THE CLERK.

Upon motion of Supervisor DeMars, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: DeMars, Edmonds, Marchand. Noes: None. Absent: Black, Thompson.

7 MINUTE ORDER NO. 79-105: APPROVED THE ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 10:29 A.M. ON THE 18th DAY OF SEPTEMBER, 1979.

Upon motion of Supervisor DeMars, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: DeMars, Edmonds, Marchand. Noes: None. Absent: Black, Thompson.

X Bob L. Marchand
 Chairman, Board of Supervisors and
 Board of Equalization, County of Yolo,
 State of California

ATTEST:
 PETER McNAMEE, COUNTY CLERK,
 Ex-Officio Clerk of the Board of
 Supervisors and Board of Equalization

By Pete E. Lucas Deputy

Typed by rg
 Proof Read by RC

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Bob G. Marchand
 x Bob G. Marchand
 CHAIRMAN, BOARD OF SUPERVISORS
 AND BOARD OF EQUALIZATION, COUNTY
 OF YOLO, STATE OF CALIFORNIA

ATTEST:
 PETER McNAMEE, COUNTY CLERK,
 Ex-Officio Clerk of the Board
 of Supervisors and Board of Equalization

BY Pete E. Lucas Deputy

TYPED BY RG
 PROOF READ BY P. G. P.

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SEPTEMBER 18, 1979

1 MINUTE ORDER NO. 79-99: RESCINDED MINUTE ORDER NO. 79-94 WHICH SET SEPTEMBER 18, 1979, AT 2:00 P.M. AS THE TIME TO CONSIDER APPLICATION NO. 78-41 FOR REDUCTION IN ASSESSMENT, FILED BY LOGUE SHOPPING CENTER INC.

Upon motion of Supervisor Edmonds, seconded by Supervisor DeMars, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: DeMars, Edmonds, Marchand. Noes: None. Absent: Black, Thompson.

2 MINUTE ORDER NO. 79-100: AMENDED MINUTE ORDER NO. 79-93 TO READ: "DENIED APPLICATION NO. 78-143, FOR REDUCTION IN ASSESSMENT, FILED BY DANIEL AND MARCIA CORRIGAN..." INSTEAD OF MARIE CORRIGAN.

Upon motion of Supervisor DeMars, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: DeMars, Edmonds, Marchand. Noes: None. Absent: Black, Thompson.

3 MINUTE ORDER NO. 79-101: AMENDED MINUTE ORDER NO. 79-95 TO READ: "...7-APPLICATION NOS. 78-230, 78-231 AND 78-232, FILED BY JOSEPH A. & EDITH I. HEIDRICK" INSTEAD OF FRED C. HEIDRICK.

Upon motion of Supervisor DeMars, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: DeMars, Edmonds, Marchand. Noes: None. Absent: Black, Thompson.

4 MINUTE ORDER NO. 79-102: ACCEPTED AND ADOPTED A STIPULATION FOR BOARD OF EQUALIZATION APPLICATION NOS. 78-58 THROUGH 78-79 FOR XEROX CORPORATION; AND AUTHORIZED THE CHAIRMAN OF THE BOARD OF EQUALIZATION TO SIGN THE STIPULATION.

Upon motion of Supervisor DeMars, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: DeMars, Edmonds, Marchand. Noes: None. Absent: Black, Thompson.

5 MINUTE ORDER NO. 79-103: ACCEPTED THE STIPULATION FOR BOARD OF EQUALIZATION APPLICATION NO. 78-41 FOR THE LOGUE SHOPPING CENTER, AS FILED WITH THE CLERK.

Upon motion of Supervisor Edmonds, seconded by Supervisor DeMars, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: DeMars, Edmonds, Marchand. Noes: None. Absent: Black, Thompson.

6 MINUTE ORDER NO. 79-104: APPROVED THE MINUTES OF THE BOARD OF EQUALIZATION MEETING FOR AUGUST 28, 1979, AS PREPARED BY THE CLERK.

Upon motion of Supervisor DeMars, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: DeMars, Edmonds, Marchand. Noes: None. Absent: Black, Thompson.

7 MINUTE ORDER NO. 79-105: APPROVED THE ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 10:29 A.M. ON THE 18th DAY OF SEPTEMBER, 1979.

Upon motion of Supervisor DeMars, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: DeMars, Edmonds, Marchand. Noes: None. Absent: Black, Thompson.

Bob G. Marchand
 x Bob G. Marchand
 Chairman, Board of Supervisors and
 Board of Equalization, County of Yolo,
 State of California

ATTEST:
 PETER McNAMEE, COUNTY CLERK,
 Ex-Officio Clerk of the Board of
 Supervisors and Board of Equalization

By Pete E. Lucas
 Deputy

Typed by rg
 Proof Read by P. G. P.

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The Yolo County Board of Supervisors, sitting as a Board of Equalization, met on the 16th day of October, 1979, at 11:30 A.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present, except Supervisor DeMars, who was absent. Chairman Marchand presided at the meeting. County Counsel Charles R. Mack was present to advise the Board of Equalization. County Assessor Malcolm Nicolson was present. The meeting was recorded on the County Tape Recorder.

- 1 MTNUTE ORDER NO. 79-106: APPROVED THE MINUTES OF THE BOARD OF EQUALIZATION MEETING FOR SEPTEMBER 18, 1979, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Black, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, Thompson, Edmonds, Marchand. Noes: None. Absent: DeMars.

- 2 MINUTE ORDER NO. 79-107: ACCEPTED A VERBAL WITHDRAWAL OF APPLICATION NO. 78-89, FILED BY E.W. DeBOCK.

Upon motion of Supervisor Edmonds, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, Thompson, Edmonds, Marchand. Noes: None. Absent: DeMars.

- 3 MINUTE ORDER NO. 79-108: AMENDED MINUTE ORDER NO. 79-102 TO READ: ACCEPTED STIPULATION TO CONTINUE APPLICATION NOS. 78-58 THRU 78-79 FILED BY ZEROX CORP. UNTIL SUCH TIME AS A FINAL DECISION IS ENTERED IN THE CASE ENTITLED XEROX CORP. V. COUNTY OF SANTA CLARA, ET AL.

Upon motion of Supervisor Edmonds, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, Thompson, Edmonds, Marchand. Noes: None. Absent: DeMars.

- 4 MINUTE ORDER NO. 79-109: ACCEPTED STIPULATION TO CONTINUE APPLICATION NOS. 78-132 THRU 78-134 FILED BY EL MACERO GOLF CLUB, INC. UNTIL SUCH TIME AS A FINAL DECISION IS ENTERED IN THE CASE ENTITLED EL MACERO GOLF CLUB, INC. V. COUNTY OF YOLO.

Upon motion of Supervisor Edmonds, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, Thompson, Edmonds, Marchand. Noes: None. Absent: DeMars.

- 5 MINUTE ORDER NO. 79-110: ACCEPTED A VERBAL WITHDRAWAL OF APPLICATION NOS. 78-252 THRU 78-276, FILED BY ANDERSON FARMS CO.

Upon motion of Supervisor Black, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, Thompson, Edmonds, Marchand. Noes: None. Absent: DeMars.

- 6 MINUTE ORDER NO. 79-111: ACCEPTED A VERBAL WITHDRAWAL OF APPLICATION NO. 78-208, FILED BY DAVID & SUSAN YOUNG.

Upon motion of Supervisor Black, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, Thompson, Edmonds, Marchand. Noes: None. Absent: DeMars.

- 7 MINUTE ORDER NO. 79-112: APPROVED THE ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 11:35 A.M. ON THE 16th DAY OF OCTOBER, 1979.

Upon motion of Supervisor Edmonds, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, Thompson, Edmonds, Marchand. Noes: None. Absent: DeMars.

A. B. Marchand
Chairman, Board of Supervisors and
Board of Equalization, County of Yolo,
State of California.

ATTEST:
PETER McNAMEE, COUNTY CLERK,
EX-Officio Clerk of the Board of
Supervisors and Board of Equalization

By *Pete E. Lucas*
Deputy

Typed By RG
Proof Read By _____

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October 23, 1979

The Yolo County Board of Supervisors sitting as a Board of Equalization, met on the 23rd day of October, 1979, at 10:55 A.M., in the Board of Supervisors' Chambers, Room 207, Yolo County Courthouse, Woodland, California. All members of the Board of Equalization were present. Chairman Marchand Presided at the meeting. County Counsel Charles R. Mack was present to advise the Board of Equalization. County Assessor Malcolm Nicolson was present. The meeting was recorded on the County Tape Recorder.

- 1 MINUTE ORDER NO. 79-113: APPROVED A STIPULATION, FILED WITH THE CLERK, TO REDUCE THE CASH VALUE TO ZERO, IN REGARDS TO APPLICATION NO. 78-148, FILED BY SERVICE SYSTEMS CORPORATION.

Upon motion of Supervisor Thompson, seconded by Supervisor DeMars, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

- 2 MINUTE ORDER NO. 79-114: APPROVED THE MINUTES OF THE BOARD OF EQUALIZATION MEETING FOR

OCTOBER 16, 1979, AS PREPARED BY THE CLERK.

Upon motion of Supervisor Thompson, seconded by Supervisor Edmonds, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

- 3 MINUTE ORDER NO. 79-115: DENIED APPLICATION NO. 78-281, FILED BY EPPIE AND NANCY JOHNSON (TENNIS CLUB APARTMENTS) FOR NON-APPEARANCE. THE MATTER WAS CONSIDERED AT A PUBLIC HEARING HELD ON OCTOBER 23, 1979, AT APPROXIMATELY 10:45 A.M.

Upon motion of Supervisor Edmonds, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

- 4 MINUTE ORDER NO. 79-116: APPROVED ADJOURNMENT OF THE BOARD OF EQUALIZATION MEETING AT 11:15 A.M. ON THE 23RD DAY OF OCTOBER, 1979.

Upon motion of Supervisor DeMars, seconded by Supervisor Thompson, and duly carried, the above Minute Order was so ordered by the following vote:

Ayes: Black, DeMars, Thompson, Edmonds, Marchand. Noes: None. Absent: None.

Bob C. Marchand
 CHAIRMAN, BOARD OF SUPERVISOR AND
 BOARD OF EQUALIZATION, COUNTY OF YOLO,
 STATE OF CALIFORNIA.

ATTEST:
 PETER McNAMEE, COUNTY CLERK
 Ex-Officio Clerk of the Board
 of Supervisors and Board of Equalization

BY *Pete E. Lucas*
 DEPUTY

TYPED BY RG
 PROOF READ BY PH+RG